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General Counsel/Chief FOIA Officer
U.S. Railroad Retirement Board
844 North Rush Street
Chicago, IL 60611-2092
Fax: (312) 751-7102
Email: foiarequest@rrb.gov

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UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 NORTH RUSH STREET
CHICAGO, ILLINOIS 60611-2092

GENERAL COUNSEL

JAN 22 2014

Re: Freedom of Information Act
Request dated December 1, 2013,
C. 0615-14

This is in response to your E-FOIA request dated December 1, 2013 to the Railroad Retirement Board (hereinafter the Board) wherein you requested "A digital listing of the Class I freight railroads and the 600 other railroad industry employers that participate in the RRB responsibilities, and their points of contact." You made your request pursuant to the Freedom of Information Act.

Pursuant to your request, please find enclosed a CD containing a .pdf copy of the Board's Employer Historical File.

I trust that this information is helpful.

Appeal Rights.

The regulations of the Railroad Retirement Board provide that you may appeal the denial of a requested record by writing to the Secretary to the Board, Railroad Retirement Board, 844 North Rush Street, Chicago, Illinois 60611-2092, within 20 days following your receipt of this letter. A letter of appeal must include reference to, or a copy of, this letter.

Sincerely,

A handwritten signature in black ink that reads "Karl T. Blank". The signature is written in a cursive style.

Karl T. Blank
General Counsel

Enclosure



Printed on recycled paper

Employer Historical File

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Abbeville-Grimes Railway Co., Inc.	03/01/1989	12/31/1993	Assets sold to the Bay Line Railroad, LLC
Abbeville Southern Railway Company	11/09/1892	09/02/1901	See Atlantic Coast Line Railroad Company
Abbeville and Waycross Railroad Company, The	11/12/1889	08/14/1896	See Seaboard Air Line Railroad Company
Abbotsford and Northeastern Railroad Company, The	04/15/1889	01/29/1910	See Minneapolis, St. Paul & Sault Ste. Marie Railway Company
ABC Rail Corporation			Investigation closed 08/19/1992
ABE Fairmont, LLC			Investigation closed 09/28/2012
Aberdeen and Ashboro Railroad Company	02/20/1897	02/01/1912	No records are available. See Norfolk Southern Railway Company
Aberdeen and Briar Patch Railway Company	01/03/1984	03/20/1987	
Aberdeen, Carolina & Western Railway Company	03/23/1987	DATE	Employer submitted there 2009 annual report.
Aberdeen Proving Grounds			Employer is not covered
Aberdeen and Rockfish Railroad Company	06/22/1892	DATE	Employer submitted there 2009 annual report.
Dunn-Ervin Railway Corporation	11/21/1988	12/31/1989	Wholly-owned and operated by Aberdeen & Rockfish Railroad Company
Aberdeen and West End Railroad Company	12/31/1889	02/20/1897	No records are available. See Norfolk Southern Railway Company
Abilene Livestock Auction Company			Employer is not covered
Abilene and Northern Railway Company	02/05/1906	06/13/1952	June 13, 1952, properties were acquired by Fort Worth and Denver Railway Company,
Abilene & Southern Railway Company	01/13/1909	10/31/1978	Nov. 1, 1978, merged into the Missouri Pacific Railroad Company (Delaware)
Acadiana Railway Company	10/01/1990	DATE	Employer submitted there 2009 annual report.
ACF Industries, Inc.			Investigation closed 04/11/1994
A. C. & J. Railroad, Inc., d/b/a Ashtabula Carson Jefferson RR	06/27/1984	DATE	
Acme Coal Cleaning Company			Employer is not covered
Acme Fast Freight, Inc.			Employer is not covered
Acme, Red River and Northern Railway Company, The	07/12/1902	01/28/1909	Quanah, Acme & Pacific Railway Company was known by this name during this period
Acorn Industries % Trailer Train Company	02/01/1980	12/31/1983	January 1, 1984 merged into TTX Co.
A. C. & S., Inc.			Employer is not covered
Action Carrier, Inc.			Employer is not covered
Acton Farms Milk Company			Employer is not covered
Adams-Edgar Lumber Company			Employer is not covered
Adams Express Company	07/01/1854	04/30/1918	See Railway Express Agency Inc.
West Jersey Express Company	06/28/1864	10/01/1908	
Adams-Warnock Railway, Inc	8/1/2012	DATE	Employer became covered on August 1, 2012, the date it began operations.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Adams & Westlake, LTD			Investigation closed 08/26/1992. Wholly-owned subsidiary of Midwest Management Corporation
Addison and Northern Pennsylvania Railroad Company	06/19/1882	08/01/1887	See Baltimore and Ohio Railroad Company, The
Addison and Pennsylvania Railway Company	08/01/1887	05/20/1898	See Baltimore and Ohio Railroad Company, The
Addison Railroad Company	11/21/1867	01/03/1952	Leased to the Rutland Railroad Company since 12/07/1870
Addison and Susquehanna Railroad Company	06/21/1898	05/31/1954	Leased to The Baltimore and Ohio Railroad Company since 01/01/1932
Adecco Employment Services, Inc.			Employer is not covered and employees are not considered employees of BNSF
Adirondack Railway Company, The	07/07/1882	11/04/1902	See Delaware and Hudson Railroad Corporation
Adirondack Railway Corporation	05/15/1978	10/08/1992	Ceased to be a rail carrier employer effective October 8, 1992, the date on which the bankruptcy case was closed. Investigation closed 11/00/1997
Adirondack Railway Preservation Society, Inc.			
Adirondack and St. Lawrence Railroad Company	04/12/1906	12/15/1921	No records are available
Adrian & Blissfield Railroad Company	02/14/1991	DATE	
Adrian Furance Company			Employer is not covered
Advanced Cast Products, Inc.			Investigation closed 08/26/1992
Advancement, Inc.			See Robeson County Railroad Corp or L85-47
Adventure Trail, Inc. d/b/a Sea Lion Railroad			Employer is not covered
A & F, Inc.	08/13/1990	12/24/1992	Successor to Alabama & Florida Railroad Company, Inc..
Aetna Life Insurance Company	12/15/1993		
Afton Terminal Services Railroad, LLC	4/1/2012	DATE	Employer was ruled to be covered effective April 1, 2012, the date on which Afton began operations.
AFW Realty Company, Inc.			Employer is not covered
A & G Railroad, LLC, "The"	01/01/1994	06/26/1996	Merged with Bay Line Railroad, LLC
AG Valley Railroad, LLC	01/08/2013	DATE	Employer was ruled to be covered effective January 8, 2013, the date AVRR first began operations.
Agricultural Branch Railroad Company	04/26/1847	04/17/1867	See New York, New Haven and Hartford Railroad Company, The
Aguilines, Inc.			Employer is not covered
Ahnapee and Western Railway Company, The	01/01/1979	11/19/1993	Assets relating to railroad operations were sold to Fox Valley & Western Ltd.
Ahnapee and Western Railway Company, The	08/18/1890	12/17/1970	On 12/18/1970, the properties & assets were purchased by McCloud River Railroad Co.
Ahukini Terminal & Railway Co., Limited	01/01/1922	12/26/1934	
Aiken Railway Company, LLC	12/01/2012	DATE	Effective December 1, 2012, the date on which AIKR began operations.
Ainsworth Sales Yards, The			Employer is not covered
Airlake Terminal Railway Company	12/16/2002	DATE	Employer is a limited liability corporation with Progressive Rail, inc., a covered employer under the Acts (B.A. No. 4651)
Airtek Inc.			Investigation closed 07/29/1992
Aitech Rugged Systems, Inc.			Investigation closed 03/24/1994

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
A & K Railroad Materials, Incorporated			Employer is not covered
Akron & Barberton Belt Railroad Company, The	03/06/1902	07/20/1994	Records prior to 1904 are not available. July 20, 1994, assets were sold to Akron Barberton Cluster Rwy Co.
Barberton Belt Line Railroad Company, The	03/19/1891	05/14/1902	
Barberton and Southern Railroad Company, The	09/05/1899	04/26/1905	
Akron Barberton Cluster Railway Company	07/21/1994	DATE	
Akron & Barberton Belt Railroad Company, The	03/06/1902	07/20/1994	
Akron, Canton & Youngstown Railroad Company, The	02/01/1944	01/02/1982	Merged into Norfolk & Western Railway Company, BA # 1402, and operations ceased
Akron, Canton & Youngstown Railway Co., The	06/06/1907	01/31/1944	
Northern Ohio Railway Company, The	01/01/1855	01/31/1944	
Akron, Canton & Youngstown Railway Company, The	06/06/1907	01/31/1944	Properties acquired by Akron, Canton & Youngstown RR Co. - Subsidiary of Norfolk Southern Corp
Akron Union Passenger Depot Company, The	05/06/1891	07/31/1977	
Alabama By-Products Corporation			Employer is not covered
Alabama Car Service Association	11/01/1891	03/11/1908	Name changed to Alabama Demurrage & Storage Bureau effective 03/11/1908
Alabama Central Railroad Company	05/19/1906	07/14/1961	
Alabama Central Railway	12/12/1903	01/07/1939	No records are available
Alabama City, Gadsden and Attala Railway Company			Employer is not covered
Alabama Demurrage & Storage Bureau	11/01/1891	03/01/1919	Succeeded on 03/01/1919, by the Southern Freight inspection Bureau
Alabama Car Service Association	11/01/1891	03/11/1908	Name by which Alabama Demurrage & Storage Bureau was known during this period
Alabama Dry Dock and Shipbuilding Company			Employer is not covered
Alabama, Florida & Gulf Railroad	01/04/1926	06/30/1937	Succeeded by the Alabama & Florida Railroad Company
Alabama, Florida & Gulf Railroad Company	11/01/1917	01/03/1926	See Alabama & Florida Railroad Company
Alabama & Florida Railroad Company	07/01/1937	12/31/1941	
Alabama, Florida & Gulf Railroad	01/04/1926	06/30/1937	
Alabama, Florida & Gulf Railroad Company	11/01/1917	01/03/1926	
Alabama, Florida & Southern Railroad Company	08/31/1910	10/31/1917	
Alabama & Florida Railroad Company, Inc.	11/13/1986	08/11/1990	Predecessor to the A & F, Inc.
Alabama & Florida Railway Co.	11/23/1992	DATE	Subsidiary of Pioneer Railcorp
Alabama, Florida & Southern Railroad Company	08/31/1910	10/31/1917	See Alabama & Florida Railroad Company
Alabama Frog & Switch Company			Employer is not covered
Alabama Great Southern Railroad Company, The	11/30/1877	DATE	Subsidiary of Norfolk Southern Corporation
Belt Railway Company of Chattanooga	10/02/1895	11/11/1946	
Chattanooga Railway Bridge & Terminal Company	09/17/1890	11/18/1892	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Chattanooga Terminal Railway Company	12/20/1905	08/01/1993	
Chattanooga Union Railway Company	06/29/1888	09/28/1895	
Louisiana Southern Railway Company	02/27/1897	08/01/1993	Merged
New Orleans Terminal Company	06/30/1903	08/01/1993	
Alabama Gulf Coast Railway, LLC	09/17/1997	DATE	Subsidiary of RailAmerica, Inc.
Alabama Industrial Railroad, Inc.	06/05/1984	02/19/1985	
Alabama Industrial Realty Company			Employer is not covered
Alabama Land & Development Company			Employer is not covered
Alabama Midland Railway Company, The	03/02/1887	06/30/1901	See Atlantic Coast Line Railroad Company
Alabama Mineral Railroad Company	07/28/1890	09/29/1903	See Louisville and Nashville Railroad Company
Alabama & Mississippi Railroad Company	03/10/1902	08/31/1922	
Alabama & North Western Railroad Company	01/08/1912	07/23/1934	Records from 01/21-12/1925 not avail., see Alabama, Tennessee & Northern RR Co.
Alabama Northern Railway Company	02/12/1904	10/04/1925	
Alabama Power Company	11/00/1923	08/31/1945	Service to the Co. in its operations other than Tuscaloosa, AL is not creditable.
Birmingham & Gulf Railway & Navigation Company	11/01/1907	02/01/1913	
Birmingham-Tuscaloosa Railway & Utilities Company	02/01/1913	07/01/1915	
Tuscaloosa Belt Railway Company	12/31/1888	11/01/1907	
Tuscaloosa Railway & Utilities Company	07/01/1915	11/01/1923	
Alabama Railcar Services, Inc.			Investigation closed 10/07/1992
Alabama Railroad Association	10/23/1934	06/30/1986	
Alabama Railroad Company	10/28/1991	3/10/2009	Subsidiary of Pioneer Railcorp
Alabama State Dock Department			Employer is not covered
Alabama State Land Company			Employer is not covered
Alabama Southern Railroad, Inc.	11/05/2005	12/10/2010	Name changed to Alabama Southern Railroad, LLC
Alabama Southern Railroad, LLC	12/10/2010	DATE	Name change as a result of an internal restructuring transaction.
Alabama, Tennessee and Northern Railroad Company	11/01/1944	12/31/1970	Merged into the St. Louis-San Francisco Railway Company 01/01/1971
Alabama, Tennessee & Northern Railroad Company	09/29/1906	04/28/1913	
Alabama, Tennessee and Northern Railroad Corporation	11/01/1918	10/31/1944	
Alabama, Tennessee & Northern Railway	04/28/1913	11/01/1918	
Alabama & Tennessee River Railway, LLC	12/03/2004	DATE	
Carrollton Short Line Railway Company	07/07/1897	09/28/1906	
Mobile Terminal & Railway Company	08/31/1910	04/18/1913	
Seaboard Railway Company of Alabama	01/20/1890	01/18/1900	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Tombigbee & Northern Railway Company	01/31/1900	03/01/1904	
Tombigbee Valley Railroad Company	03/02/1904	04/28/1913	
Alabama, Tennessee & Northern Railroad Company	09/29/1906	04/28/1913	
Alabama, Tennessee and Northern Railroad Corporation	11/01/1918	10/31/1944	Acquired by the AL, TN and Northern RR Co. as of 10/31/1944, see AL, TN and Northern RR.
Alabama, Tennessee & Northern Railway	04/28/1913	11/01/1918	See Alabama, Tennessee and Northern Railroad Company
Alabama and Vicksburg Railway Company, The	03/18/1889	05/29/1959	06/02/1926, leased to The Yazoo & Mississippi Valley RR & merged into IL Central RR, 05/29/1959
Alabama Warrior Railway, LLC	08/07/2009	DATE	Employer covered 8/7/2009, the date on which Alabama Warrior Railway Begadn Operations
Alabama & Western Florida Railroad Company	09/26/1926	09/30/1939	
Birmingham, Columbus & St. Andrews Railroad Company	01/29/1903	09/25/1926	
Alafia, Manatee and Gulf Coast Railway Company	06/05/1897	07/05/1906	Name changed to Charlotte Harbor & Northern Railway effective 07/06/1906
Alameda Belt Line	01/12/1925	DATE	Subsidiary of Burlington Northern Santa Fe Railroad
Alameda & San Joaquin Railroad Company	07/01/1900	06/30/1905	See Western Pacific Railroad Company, The
Alamo Gulf Coast Railroad Company	05/31/1996	DATE	
Alamo North Texas Railroad Corporation	07/05/2004	DATE	
Alamogordo and Sacramento Mountain Railway Company	03/24/1898	03/31/1908	See Southern Pacific Company
Alaska Anthracite Railroad Company			Employer is not covered
Alaska Central Railway	09/08/1904	10/27/1909	Succeeded on 10/28/1909 by the Alaska Northern Company
Alaska Northern Railway Company	10/28/1909	01/01/1915	No records are available
Alaska Central Railway	09/08/1904	10/27/1909	
Alaska Railroad, The			Employer is not covered
Alaska Railroad Corporation			Employer is not covered
Albany Bridge Company, Inc. % Gulf & Ohio Railway			Employer is not covered. Wholly-owned subsidiary of Gulf & Ohio Railways Holding Company, Inc.
Albany & Eastern Railroad Company	05/09/1998	DATE	
Albany, Florida and Northern Railway Company	01/01/1891	08/16/1895	See Georgia Southwestern and Gulf Railroad Company, The
Albany and Hudson Railroad Company	03/12/1903	09/13/1909	See Eastern New York Utilities Corporation
Albany and Hudson Railway and Power Company	10/13/1899	03/11/1903	See Eastern New York Utilities Corporation
Albany and Northern Railroad Company	03/11/1964	12/31/1971	Employer coverage terminated 12-31/1971 the date on which it lost its legal Entity and became non-existent as merger.
Albany and Northern Railway Company	09/12/1895	03/10/1964	Succeeded by the Albany and Northern RR Co., see Southern Railway Co.
Albany Passenger Terminal Company	10/27/1911	08/04/1978	Subsidiary of Norfolk Southern Corporation
Albany Port District Commission	03/25/1925	12/31/1977	As of 01/01/1978, operated under lease by A bany Port RR Corp.
Albany Port District Railroad	03/25/1925	12/31/1977	
Albany Port Railroad Corporation	01/01/1978	DATE	

Employer	Covered From	Covered To	Remarks
Albany Port District Commission	03/25/1925	12/31/1977	As of 01/01/1978, operated under lease by Albany Port RR Corp.
Albany Sand & Gravel Company			Not an employer, contracts dated 02/25, 10/16, and 11/19/1942 are not creditable.
Albany Southern Railroad Company (Albany, New York)	09/14/1909	10/20/1924	Name changed to the Eastern New York Utilities Corporation effective 10/20/1924
Albany and Susquehanna Rail Road Company, The	04/19/1851	07/02/1945	Leased to the Delaware & Hudson Railroad Corporation and its predecessor
Albany and Vermont Rail Road Company, The	10/06/1859	DATE	Subsidiary of the Delaware & Hudson Railroad Corporation
Albemarle Navigation Company			Employer is not covered
Albemarle and Pantigo Railroad Company	03/31/1887	06/01/1891	See Norfolk Southern Railway Company
Albemarle and Raleigh Railroad Company	02/07/1883	01/10/1894	See Atlantic Coast Line Railroad Company
Albemarle Steam Navigation Company			Employer not covered, succeeded by the Albemarle Navigation Co. in 1928.
Albia Sales Company			Employer is not covered
Albion Lumber Company	07/01/1921	05/31/1930	Controlled by the Southern Pacific Co. Held not to be an employer.
Albion and Southeastern Railway Company	05/08/1902	01/16/1905	See Northwestern Pacific Railroad Company
Albuquerque Livestock Company			Employer is not covered
Alcolu Railroad Company	03/15/1902	07/03/1936	No records are available
Alexander Railroad Company	02/07/1946	DATE	Update on the status of AR still reporting employer earnings. 6/17/2009.
Alexander & Repass			Employer is not covered & service under contract with Chicago., Rock Island & Pacific not creditable
Alexandria and Fairfax Passenger Railway			Employer is not covered
Alexandria & Fredericksburg Railway Company, The	02/01/1864	03/31/1890	See Richmond, Fredericksburg and Potomac Railroad Company
Alexandria and Washington Railroad Company, The	02/27/1854	07/08/1887	See Richmond, Fredericksburg and Potomac Railroad Company
Alexandria and Washington Railway Company, The	07/09/1887	03/31/1890	See Richmond, Fredericksburg and Potomac Railroad Company
Alexandria & Western Railway Company	10/01/1913	05/11/1925	
Alger-Sullivan Lumber Company			Employer is not covered
Algers, Winslow and Western Railway Company	09/07/1927	4/20/2009	Subsidiary of Norfolk Southern Corporation
Algoma Central Ahnapee and Western Railway Company, The Railway, Inc.			new investigation was open 03/04/08 received agreement of merger on 03/14/08
Algoma Lumber Company			Employer is not covered
Aliquippa and Ohio River Railroad Company	11/15/2002	DATE	Wholly owned subsidiary of Summit View, Inc.
Aliquippa and Southern Railroad Company	11/27/1906	12/31/2002	Assets sold to Aliquippa and Ohio Railroad Co., BA # 4279
Allanson, George, Company			Employer is not covered
Allanson & Murphy News Company			Employer is not covered
Allegheny & Eastern Railroad, Inc.	11/25/1992	01/01/2004	Merged into the Buffalo & Pittsburgh Railroad Inc.
Allegheny & Eastern Railroad LLC			Employer is not covered
Allegheny Improvement Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Allegheny & Kinzua Railroad Company	07/01/1889	06/30/1897	No records are available
Allegheny Ludlum Steel Corporation			Employer is not covered
Allegheny Railroad Company % International Place	09/01/1985	06/25/1994	Ceased to be an employer under the RRA and RUIA effective June 25, 1994, the last day for which compensated service was rendered.
Allegheny River Mining Company			Employer is not covered
Allegheny and South Side Railway Company	09/20/1892	08/31/1959	
Allegheny Southern Railroad, Inc.			Name changed from B&E Railroad, Inc. effective 04/11/1997. Employer is not covered
Allegheny Southern Railway	09/01/1982	12/31/1984	
Allegheny Valley Railroad Company	10/28/1995	DATE	Covered Employer effective October 28, 1995.
Allegheny Valley Railroad Company	04/14/1852	01/20/1892	See Pennsylvania Railroad Company
Allegheny Valley Railway Company	01/21/1892	07/31/1900	See Pennsylvania Railroad Company
Allen & Wattle Railroad			Employer is not covered
Allentown Railroad Company	09/00/1853	12/30/1945	Leased to the Reading Company since 01/01/1924, see Reading Co.
Allentown Terminal Railroad Company, The	08/20/1888	DATE	Oper. under lease by the Reading Co. and The Central RR Co. of New Jersey since 01/01/1924.
Alliance Livestock Commission Company			Employer is not covered
Alliance and Northern Railroad Company, The	04/14/1891	06/30/1901	See New York Central Railroad Company (Delaware), The
Alliance Terminal Railroad, LLC	07/25/2004	DATE	Correction of BA NO. Was 4874 now 4871
Allied Cleaning Contractors, Incorporated			Not an employer, contracts with Pennsylvania RR Co. from 4/1/1930-11/1/1946 are not creditable.
Allied Enterprises, Inc.	08/01/1997	DATE	
Allied Maintenance Company			Not an employer and service under contracts are not creditable.
Allied Maintenance Corporation			Not an employer, service under contracts are not creditable.
Allison Lumber Company			Employer is not covered
Allouez Bay Dock Company	04/07/1903	04/22/1913	See Great Northern Railway Company
Allouez Ore Dock Facility			Investigation closed 05/30/1990
Alloy Crafts Company d/b/a LEC			Investigation closed 08/26/1992
Allport, H. M. and Son			Employer is not covered
Allrail Corporation			Investigation closed 02/24/1994
Alma Railway	01/01/1898	05/10/1911	No records are available
Almanor Railroad Company	04/28/1942	02/28/1945	Operated by the Collins Pine Co., see Collins Pine Co.
Alpena and Northern Railroad Company	11/18/1893	07/07/1895	See Detroit and Mackinac Railway Company
Altamont Commuter Express (ACE)			Investigation closed 05/08/2000. Employer is not covered. State owned track or leased buy a local authority established to conduct commuter train service.
Altamont and Manchester Railroad Company	05/24/1890	10/19/1898	See Louisville and Nashville Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Alternate Concepts, Inc			Not Covered See Massachusetts Bay Commuter Railroad Company, LLC B.C.D. 03-23 dated March 3, 2003
Alton & Eastern Railroad Company	12/22/1924	10/18/1937	01/01/1930 to 10/18/1937, operated under lease by the Illinois Terminal Company
Alton, Granite and St. Louis Traction Company	09/08/1904	11/30/1926	See Illinois Terminal Railroad Company
Alton, Jacksonville and Peoria Railway Company			Employer not covered, succeeded 7/1914 by the Alton and Jacksonville Railway Co.
Alton and Jacksonville Railroad Company			Employer not covered
Alton and Jacksonville Railway Company			Employer not covered, succeeded in 7/1916 by the Alton and Jacksonville RR Co.
Alton Livestock Company			Employer is not covered
Alton Railroad Company, The	01/07/1931	05/31/1947	Employer status terminated 05/31/1947, and properties acquired by the Gulf, Mobile & Ohio RR Co.
Chicago and Alton Railroad Company, The	03/14/1906	07/18/1931	
Chicago and Alton Railroad Company (of 1861), The	02/01/1861	03/13/1906	
Chicago and Alton Railway Company, The	04/03/1900	03/07/1906	
Litchfield, Carrollton and Western Railroad Company, The	03/20/1882	07/17/1992	
Litchfield, Carrollton and Western Railway Co., The	05/02/1889	02/13/1899	
Mississippi River Bridge Company, The	04/25/1873	04/29/1895	
Quincy, Carrollton and St. Louis Railway Company	02/13/1899	09/30/1904	
Alton Railway Company	12/01/1926	03/01/1932	
Alton and Southern Railroad	08/01/1913	07/31/1968	Ceased to be an employer 08/01/1968 when acquired by the Alton & Southern Railway Co.
Alton & Southern Railroad Company	06/28/1910	10/01/1913	See Alton and Southern Railroad
Alton & Southern Railway Company	08/01/1968	DATE	
Alton and Southern Railroad	08/01/1913	07/31/1968	
Altoona and Beech Creek Railroad, The	04/18/1897	04/30/1910	See Altoona Northern Railroad Company
Altoona, Clearfield and Northern Railroad	05/31/1891	04/17/1897	See Altoona Northern Railroad Company
Altoona Gear Company			Investigation closed 07/22/1992
Altoona, Juniata and Northern Railway, The	05/01/1910	01/15/1913	Properties acquired by Altoona Northern Railroad Company
Altoona and Logan Valley Electric Railway Company			Employer is not covered
Altoona Northern Railroad Company	01/16/1913	03/10/1920	No records are available
Altoona and Beech Creek Railroad, The	04/18/1897	04/30/1910	
Altoona, Clearfield and Northern Railroad	05/31/1891	04/17/1897	
Altoona, Juniata and Northern Railway, The	05/01/1910	01/15/1913	
Altoona and Phillipsburg Connecting Railroad Co.	05/31/1894	07/01/1899	See Pittsburgh & Susquehanna Railroad Company
Altoona Pipe and Steel Supply Company			Employer is not covered
Altra Railroad Company			Investigation closed 02/09/1994

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Aluminum Company of America			Employer is not covered
Aluminum Ore Company			Employer is not covered
Amador Central Railroad Company	09/24/1908	03/31/1997	Subsidiary of Georgia-Pacific Corporation
Lone and Eastern Railroad Company	04/12/1904	01/01/1909	
Amador Foothills Railroad			Investigation closed 05/04/2000
SierraPine LLC d/b/a Amador Foothill Railroad See Sierra Pine LLC	12/15/1998	06/30/2004	Sierrapine is an employer only with respect to its operation of the former Amador Central Rail Line.
Amalgamated Assn of Street and Electric Railway Employes of America	05/06/1903	09/13/1935	Amalgamated Transit Union was known by this name during this period
Amalgamated Assn of St., Electric Rwy & Motor Coach Employes of America	09/13/1935	06/30/1964	Amalgamated Transit Union was known by this name during this period
Amalgamated Association of Street Railway Employes	09/15/1892	05/06/1903	Amalgamated Transit Union was known by this name during this period
Amalgamated Sheet Metal Workers Int'l Alliance	01/01/1913	01/01/1924	Sheet Metal Workers International Association was known by this name during this period
Amalgamated Sheet Workers International Association	01/01/1896	01/01/1903	Sheet Metal Workers International Association was known by this name during this period
Amalgamated Transit Union	09/15/1892	DATE	
Amalgamatged Assn of Street & Electric Rwy Employees of America	05/06/1903	09/13/1935	Name by which Amalgamated Transit Union was known during this period
Amalgamated Assn of St., Electric Rwy & Motor Coach Employes America	09/13/1935	06/30/1964	Name by which Amalgamated Transit Union was known during this period
Amalgamated Association of Street Railway Employes	09/15/1892	05/06/1903	Name by which Amalgamated Transit Union was known during this period
Amarillo Livestock Auction Company			Employer is not covered
Amarillo Livestock Sales Company			Employer not covered, succeeded on 01/01/1945 by the Amarillo Livestock Auction Co.
Ambrose Lighterage Company			Employer is not covered
AMDG, Inc.			Investigation closed 09/19/2002
American Agricultural Chemical Company			Employer is not covered
American Allied Railway Equipment Co., Inc.			Investigation closed 09/02/1992. AKA American Allied Freight Car Co.
American Association of Masters, Mates and Pilots	01/01/1905	01/01/1916	International Organization of Masters, Mates & Pilots, Inc. was known by this name during this period
American Association of Masters & Pilots of Steam Vessels	01/01/1891	01/01/1905	International Organization of Masters, Mates & Pilots, Inc. was known by this name during this period
American Association of Railroad Superintendents			Employer is not covered
American Association of RR Superintendents, St. Louis Division	01/01/1909	01/01/1921	Name by which Superintendents' Association, St. Louis-East St. Louis Terminal District was known
American Association of RR Superintendents, Toledo Division	02/04/1887	06/19/1922	Succeeded on 06/20/1922 by the Toledo Association of Railroad Superintendents.
American Association of Railroad Ticket Agents			Employer is not covered
American & Australian Line	06/15/1906	03/01/1917	
American Bauxite Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
American Brake Shoe and Foundry Company (Delaware)			Employer is not covered
American Brake Shoe and Foundry Company (New Jersey)			Employer is not covered. Succeeded by the American Brake Shoe & Foundry Company (Delaware)
American Bridge Company			Employer is not covered
American Brotherhood of Steamboat Pilots	01/01/1887	01/01/1891	International Organization of Masters, Mates & Pilots, Inc. was known by this name during this period
American Car and Foundry Company			Employer is not covered
American Coal Mining Company			Employer is not covered
American Coastal Industries			Investigation closed 02/09/1995
American Contract & Trust Company			Employer is not covered
American Creosoting Company			Not an employer and service under a contract dated 04/15/1933 is not creditable.
American District Telegraph Company (of New Jersey)			Employer is not covered
American European Express, Inc.	11/15/1989	10/31/1991	Coverage terminated effective October 31, 1991.
American Export Lines, Inc.			Employer is not covered
American Express Company	03/18/1850	06/30/1918	Service subsequent to 06/30/1918 is not creditable, see Railway Express Agency Inc.
American Federation of Railroad Police, Inc.	02/05/1981	2/28/1999	Ceased to be an employer effective 2/28/1999. No empee replaace by fraternal order of Police lodge 189.
American Fuel Company			Employer is not covered
American Hawaiian Steamship Company			Employer is not covered
American Hydraulics, Inc.			Employer is not covered. Owned by Rail Car America, Inc.
American Industries, Inc.			Investigation closed 12/21/1994
American International Shipbuilding Corporation			Employer is not covered
American Laundry Company			Not an employer. Service under a contract dated 04/11/1916 with Pullman Co. is not creditable.
American Locomotive Company			Employer is not covered
American Mail Line			Employer is not covered
American Maintenance & Training, Inc.			Employer is not covered
American Malleables Company (of 1905)			Employer is not covered
American Malleables Company (of 1910)			Employer is not covered
American Mercantile Company, Inc.			Not an employer. Service under a contract dated 05/01/1922 is not creditable.
American Midland Railroad Company, The	06/07/1887	06/02/1890	See Baltimore and Ohio Railroad Company.
American Orient Express Railway Company, INC.	11/14/1997	03/31/1999	Terminated March 31 1999.
American Orient Express Railway Company, LLC	4/01/1999	05/18/2006	Subsidiary
AOE Equipment, LLC	11/14/1997	05/18/2006	Subsidiary
AOE Rail Services, LLC	08/01/1999	05/18/2006	Employer coverage terminated May 18, 2006 the date of sale and transfer to Grandrluxe holding LLC Ceased

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
American Pipe & Construction Company			Employer is not covered
American Pipe Manufacturing Company			Name by which American Pipe & Construction Co. was known prior to 03/01/1909
American Rail Dispatching Center, INC.	01/01/2004	DATE	Wholly-Owned Subsidiary of RailAmerica Transportation Corp.
American Rail Systems Company			Employer is not covered
American Railroad Company of Puerto Rico			Employer is not covered
American Railroads Corporation	06/01/1991	DATE	Has been an employer since May 11, 1993, The date as of which Gulf, Colorado & San Saba Railway Corporation (BA. # 3891) became a rail carrier.
American Railroads Corporation	06/01/1991	DATE	Reconsideration: Correct Effective Date of Coverage is June 1, 1991; the date the corporation began operations as a Rail Carrier Employer See B.C.D. 03-56
Gulf, Colorado & San Saba Railway Corporation	05/11/1993	DATE	Wholly-owned subsidiary
Missouri & Valley Park Railroad Corporation	07/04/2002	DATE	Wholly-owned subsidiary
American Railway Association	10/14/1891	10/11/1934	See Association of American Railroads
American Railway Car Institute			Employer is not covered
American Railway Corporation			Employer is not covered. Formerly known as American Railway Corporation of Texas
American Railway Development Association			Employer is not covered
American Railway Engineering Association			Employer is not covered
American Railway Explorer, Inc			Employer is not covered
American Railway Express Company	06/01/1918	02/28/1929	See Railway Express Agency Incorporated
American Railway Signal Company			Employer is not covered
American Railway Supervisors Association, The	02/05/1954	01/02/1982	Merged into BRAC 01/02/1982
American Railways Car Cleaning Corporation			No records are available
American Refining Company, Incorporated			Employer is not covered
American Refrigerator Transit Company (Illinois)	02/04/1887	05/12/1898	Succeeded by American Refrigerator Transit Company (New Jersey)
American Refrigerator Transit Company (New Jersey)	05/12/1898	DATE	
American Refrigerator Transit Company (Illinois)	02/04/1887	05/12/1898	
American Rolling Mill Company			Employer is not covered
American Securities Investment Company			Name by which Railroad Securities Company was known prior to 12/1900
American Short Line Railroad Association, The	01/01/1917	12/31/1997	Name changed to American Shortline & Regional Railroad Association effective 01/01/1998
Western Association of Short Line Railroads	11/16/1914	05/01/1920	
American Short Line Railroads Bureau of Tariffs, Inc.	08/31/1920	12/31/1976	
American Short Line and Regional Railroad Association	01/01/1917	DATE	
American Short Line Railroad Association, The	01/01/1917	12/31/1997	Name by which American Shortline & Regional Railroad Association was known during this period
American Short Lines, Inc.	10/15/1984	06/18/1987	
American Smelting & Refining Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
American Staff Leasing Corporation			See: Amstaff Human Resources Incorporated
American Steel Foundries			Employer is not covered
American Steel and Wire Company			Employer is not covered
American Stock Yards Association			Employer is not covered
American Supply Company, Inc.			Not an employer
American Systems Technology			Investigation closed 04/20/1994
American Telephone and Telegraph Company			Employer is not covered
American Track Systems, Inc			Employer is not covered
American Train Dispatchers Association	11/01/1917	08/31/2000	Known as Western Train Dispatchers Association until 1918. Name changed to American Train Dispatchers Department, International Brotherhood of Locomotive effective 08/31/2000
American Train Dispatchers Dept., International Brotherhood of Locomotive	08/31/2000	DATE	Name changed from American Train Dispatchers Association, effective 08/31/2000
American Transit Association			Employer is not covered
American Transportation Company			Employer is not covered
American Wheel Service			Employer is not covered. Div. of Progress Rail Service Corp. which was AKA Corbin Railway Service Co
American Yukon Navigation Company			Employer is not covered
Americus and Atlantic Railroad Company	07/01/1917	05/01/1923	No records are available
Americus, Preston and Lumpkin RR Company, The	06/17/1884	12/25/1888	See Seaboard Air Line Railroad Company
Ames Shipbuilding and Dry Dock Company			Employer is not covered
Amherst Industries, Inc.	N/A	N/A	Reversed Decision - Employer is not covered (84-1). Subsidiary of Port Amherst, LTD
Amicalola Marble Company			Employer is not covered
AMKO Service Company			investigation closed 03/25/1994
Amory Sand and Gravel Company			Employer is not covered
Amstaff Human Resources Incorporated (American Staff Leasing Corporation)			Investigation closed 04/24/2002
Amsterdam, Chuctanunda and Northern RR Co., The	09/23/1879	01/31/1968	Ceased being an employer on January 31, 1968 merged into New York Central
AMTRAK	05/01/1971	DATE	Also known as National Railroad Passenger Corporation
Intergrated Systems Solutions Corporation (Outsourcing)			Employees performing outsourcing of DP service for Amtrak are not covered
Litigation Support Personnel			Service performed is covered
Loss Prevention Consultants (Spotters)			Service performed is not covered
Station Custodial, Services			Service performed is not covered
Train Inspectors in Minot, North Dakota			Employees are not covered (Notice # 96-59 Opinion # 96-57)
Amtrak Maintenance of Way Settlement Fund	N/A	N/A	BA # issued for reporting purposes only
AN Railway, LLC	09/01/2002	DATE	Owned by Rail Management Corp. & Rail Partners, LP. Purchased assets of Apalachicola Northern Railroad

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Anaconda Copper Mining Company			Employer is not covered
Anacostia Rail Holdings Company			Employer is not covered
Louisville & Indiana Railroad Company	03/07/1994	DATE	Subsidiary
New York & Atlantic Railway Company	03/31/1997	DATE	Subsidiary
Pacific Harbor Lines, Inc.	11/20/1997	DATE	Subsidiary
Anbel Corporation			Investigation closed 07/22/1994
Anchor Line			The Erie and Western Transportation Company is known by this name
Ancon Marine Inc.			See Jae-Mar Transportation
Andalusia & Conecuh Railroad Co., Inc.	04/06/1983	09/30/1986	
Andalusia, Florida & Gulf Railway Company	10/20/1919	08/31/1925	No records are available
Florida, Alabama & Gulf Railroad Company	09/28/1911	10/19/1919	
Florida & Alabama Land Company	09/01/1911	09/28/1911	
Anderson, A. L., & Brothers, Inc.			Not an employer, no records are available.
Anderson Brothers Book Store, Inc.			Employer is not covered
Anderson & Middleton Lumber Company			Employer is not covered
Anderson-Poorman Manufacturing Company			Employer is not covered
Anderson & Saline River Railroad Company	05/01/1910	06/30/1915	No records are available
Anderson Traction Company	06/22/1904	03/10/1910	See Piedmont and Northern Railway Company
Andrews and Hitchcock Iron Company	03/30/1904	02/01/1915	See New York Central Railroad Company (Delaware), The
Androscoggin and Kennebec Railway Company, The	09/30/1919	05/16/1937	No records are available
Augusta, Hallowell and Gardiner Railroad Company	03/18/1889	05/01/1902	
Augusta, Winthrop and Gardiner Railway Company	05/01/1902	04/25/1907	
Lewiston, Augusta & Waterville Street Railway Company	10/23/1902	10/01/1919	
Lewiston, Brunswick & Bath Street Railway Company	12/31/1897	04/23/1907	
Angelina County Lumber Company			Employer is not covered
Angelina County Lumber Company (of 1890)			Not an employer at least subsequent to 07/11/1910
Angelina Hardwood Company			Employer is not covered
Angelina & Neches River Railroad Company	08/06/1900	DATE	
Anglesea Rail Road Company, The	11/20/1882	05/23/1888	See Pennsylvania-Reading Seashore Lines
Ann Arbor Acquisition Corporation	10/08/1988	11/29/2012	Name change to Ann Arbor, Inc. See G-215.
Ann Arbor Railroad, Inc	3/5/2013	DATE	On November 29, 2012 the shareholders of Ann Arbor Acquisition Corporation voted to change the name to Ann Arbor Railroad, Inc.
Ann Arbor Railroad Company, The	09/21/1895	04/04/1984	An operating RR to 03/31/1876; from 04/01/1947 to date, a lessor RR. As of 3/31/1976, employees

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Escanaba, Frankfort & Southeastern Railway Company	06/02/1895	10/14/1895	of Ann Arbor became employees of ConRail and had no employees since.
Frankfort & Southeastern Railroad Company	12/02/1885	05/15/1892	
Toledo, Ann Arbor and Cadillac Railway Company	06/22/1886	04/20/1888	
Toledo, Ann Arbor and Grand Trunk Railway Company	10/15/1880	07/29/1884	
Toledo, Ann Arbor and Lake Michigan Railway Company	03/29/1888	04/16/1890	
Toledo, Ann Arbor & North Michigan Railway Company	11/16/1882	07/29/1884	
Toledo, Ann Arbor and North Michigan Railway Company	07/29/1884	01/16/1887	
Toledo, Ann Arbor and North Michigan Railway Company	01/26/1887	04/20/1888	
Toledo, Ann Arbor and North Michigan Railway Company	04/20/1888	10/14/1895	
Toledo, Ann Arbor & Northern Railroad Company	11/00/1869	10/06/1875	
Toledo and Ann Arbor Railroad Company	11/23/1877	10/15/1880	
Ann Arbor Railroad Employees' Mutual Relief Association			Employer is not covered
Ann Arbor Steamship Lines			Service creditable to The Ann Arbor Railroad Company until 12/31/1958, see Ann Arbor RR Co.
Annapolis and Elk Ridge Railroad Company	03/21/1837	04/22/1886	See Baltimore & Annapolis Railroad Company, The
Annapolis, Washington and Baltimore Railroad Co.	04/22/1886	12/16/1908	No records are available. See Baltimore & Annapolis RR Co.
Anniston and Atlantic Railroad Company	05/24/1883	07/31/1890	See Louisville and Nashville Railroad Company
Anniston and Cincinnati Railroad Company	01/31/1887	07/31/1890	See Louisville and Nashville Railroad Company
Anniston Electric & Gas Company			Employer is not covered. Acquired by the Alabama Power Company on 03/06/1915.
Anschutz Marketing and Transportation			Employer is not covered
Ansco Investment Company			Employer is not covered. Wholly-owned by the Anschutz Corporation.
Anthony & Northern Railway Company	08/01/1913	12/16/1919	Name Wichita Northwestern Railway Company was known during this period
Anthracite Railway, Inc.	08/01/1983	12/31/1989	Ceased being an employer on December 31, 1989, When Reading & Northern took over the lines.
Antoine Valley Railroad	01/01/1909	10/05/1910	See Graysonia, Nashville & Ashdown Railroad Company
Apache Railway Company, The	09/06/1917	DATE	No records are available
Apalachicola Northern Railroad Company	05/09/1903	09/30/2002	All assets and operations taken over by AN Railway, LLC
Appalachian and Ohio Railroad Inc.	03/18/2005	DATE	
Appalachian and Ohio Railroad Inc.	03/18/2005	DATE	G-215 prepared to reflect the change in ownership and no name change and BA number remains the same.
Appalachian Railcar Services, Inc.	08/20/2000	06/25/2003	Only service performed while conducting Big Eagle's rail operations is creditable service.
Appalachian Railcar Services, Inc.			Employer is not covered.
Appalachian Railway Company	07/30/1908	11/10/1935	
Appanoose County Community Railroad	09/01/1984	DATE	
A & R Line, Inc. % Frick Services, Inc.			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
A & R Terminal Railroad LLC	01/01/2010	DATE	Covered Employer effective 01/01/2010, The date as of which it commenced operation.
Arabia Granite Company			Leased The Lithonia & Arabia Mountain Railway Company from 03/01/1923 to 12/31/1926.
Aransas Dock and Channel Company	03/13/1919	01/24/1947	No records are available
Aransas Harbor Terminal Railway	07/13/1892	01/24/1947	
Arbuckle Brothers			Employer is not covered
Arcade and Attica Railroad Corporation	05/25/1917	DATE	Records prior to June 1917 are not available
Attica and Freedom Railroad Company	11/30/1891	11/19/1894	
Tonawanda Valley and Cuba Railroad Company	07/23/1881	11/30/1891	
Arcadia & Betsey River Railway Company	09/25/1895	01/18/1937	
Arcata and Mad River Railroad Company, The	07/29/1881	08/31/1988	Assets sold to Eureka Southern Railroad
A.R.G. Bus Company			Employer is not covered
Argentine Central Railroad	11/19/1905	06/30/1911	No records are available
Argus Computing, Inc.	01/01/1985	12/31/1986	Held to be covered for those same years covered by IRS
Arizona & California Railroad Company	11/01/2002	DATE	Retained BA Number of Arizona and California Railroad, Ltd. Owned by RailAmerica, Inc.
Arizona and California Railroad, Ltd.	04/15/1991	10/01/2000	Operating division of ParkSierra Railroad Company
Arizona and California Railway Company	09/10/1903	12/28/1911	See Atchison, Topeka and Santa Fe Railway Co., The
Arizona Central Railroad, Inc.	04/04/1989	07/01/1997	Ceased being an employer, when rail operations were discontinued and assumed by Clarkdale Arizona Central Railroad, LLC.
Clarkdale Arizona Central Railroad, L.C.	02/10/1997	DATE	Owned by Arizona Central Railroad, Inc.
Arizona and Colorado Railroad Company	05/31/1903	01/31/1910	See Southern Pacific Company
Arizona Copper Company, Ltd.			Employer is not covered
Arizona Eastern Railroad Company	01/29/1910	09/23/1955	Leased to the Southern Pacific Company since 12/01/1924. See Southern Pacific Co.
Arizona Eastern Railway Company	10/12/1988	DATE	Wholly-owned subsidiary of Kyle Railways, Inc. Subsidiary of RailAmerica, Inc.
Arizona Extension Railroad Company			Employer is not covered
Arizona Joint Legislative Board, Transportation. Brotherhoods	01/31/1958	11/30/2012	Ceased being an employer on November 30, 2012.
Arizona State Legislative Board of Railway, Brotherhoods	03/04/1925	01/31/1958	Name by which Arizona Joint Legislative Board, Transportation. Brotherhoods was known during this period
Arizona and New Mexico Railway Company, The	08/01/1883	12/31/1921	See Southern Pacific Company
Arizona Railcar, Inc.			Investigation closed 03/27/1997
Arizona Railroad Group, LLC			Ruled Not To Be a Covered Employer
Arizona State Legislative Board of Railway., Brotherhoods	03/04/1925	01/31/1958	Feb. 1,1958, name was changed to Arizona Joint Legislative. Board, Transportation Brotherhood
Arizona and Southeastern Railroad Company	05/24/1888	06/30/1901	See Southern Pacific Company
Arizona Southern Railroad Company	09/01/1904	12/30/1933	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Arizona and Swansea Railroad Company	04/17/1909	07/15/1937	
Arizona and Utah Railway Company	09/01/1899	12/21/1905	See Atchison, Topeka and Santa Fe Railway Co., The
Arkansas Central Railroad Company	04/22/1897	03/01/1922	See Missouri Pacific Railroad Company
Arkansas Central Railway Company, Inc.			Employer is not covered. Wholly-owned subsidiary of Herzog Services, Inc.
Arkansas & Choctaw Railway Company	08/31/1895	07/10/1902	St. Louis, San Francisco & New Orleans Railroad Co. was known by this name during this period
Arkansas Demurrage Bureau	09/01/1902	07/01/1918	No records are available.
Arkansas Eastern Railroad Company	01/03/1908	01/01/1916	Service prior to 01/03/1908 is not creditable
Arkansas & Gulf Railroad Company	07/01/1908	06/30/1914	No records are available
Arkansas, Kansas & Colorado Railway Company, The	05/20/1887	03/21/1888	See Chicago, Rock Island & Pacific Railroad Company
Arkansas Land & Lumber Company			Employer is not covered
Arkansas Legislative Committee	12/31/1933	01/30/1936	Arkansas Railroad Association was known by this name during this period
Arkansas, Louisiana & Gulf Railroad Company, The	12/01/1914	11/30/1915	See Arkansas & Louisiana Missouri Railway Company
Arkansas, Louisiana & Gulf Railway Company, The	07/20/1906	11/30/1914	See Arkansas & Louisiana Missouri Railway Company
Arkansas & Louisiana Midland Railway Co., The	12/01/1915	08/02/1920	See Arkansas & Louisiana Missouri Railway Company
Arkansas Louisiana & Mississippi Railroad Company	09/27/1991	DATE	Owned by Georgia Pacific Corporation
Arkansas & Louisiana Missouri Railway Company	07/31/1920	09/27/1991	Ceased to be a rail carrier effective September 27, 1991, the date it sold its rail assets and on which its employees last performed compensated service.
Arkansas, Louisiana & Gulf Railroad Company, The	12/01/1914	11/30/1915	
Arkansas, Louisiana & Gulf Railway Company, The	07/20/1906	11/30/1914	
Arkansas & Louisiana Midland Railway Co., The	12/01/1915	08/02/1920	
Arkansas and Louisiana Railway Company	09/13/1882	08/31/1909	See Missouri Pacific Railroad Company
Arkansas, Louisiana & Southern Railway Company	10/23/1897	06/14/1900	See Louisiana & Arkansas Railway Company (Delaware)
Arkansas & Memphis Railway Bridge & Terminal Company	01/03/1912	DATE	
Arkansas Midland Railroad Company (of 1878)	05/15/1878	08/31/1909	See Missouri Pacific Railroad Company
Arkansas Midland Railroad Company, Inc.	02/14/1992	DATE	Wholly-owned subsidiary of Pinsky Railroad Company
Arkansas & Missouri Railroad Company	08/03/1986	DATE	
Arkansas Motive Power Services, Inc.	05/25/1991	05/15/1995	Reversed decision - ruled to be covered. Subsidiary of Arkansas Short Line RR Incorporated
Arkansas & Oklahoma Railroad Company	04/01/1898	11/20/1900	See St. Louis-San Francisco Railway Company
Arkansas - Oklahoma Railroad Company, Inc.	03/03/1996	DATE	Covered employer effective March 3, 1996.
Arkansas, Oklahoma & Western Railway Company	01/01/1908	04/28/1911	Properties acquired by Kansas City & Memphis Railway Company, 04/29/1911
Arkansas & Ozarks Railway Corporation	02/01/1950	09/30/1962	
Arkansas Portland Cement Company			Employer is not covered
Arkansas Power and Light Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Arkansas Railroad	07/09/1920	12/31/1927	See Arkansas Railroad Company
Arkansas Railroad Association	12/31/1936	03/31/1945	April 1, 1945, name was changed to Arkansas Railroad Committee
Arkansas Railroad Committee	12/31/1933	DATE	
Arkansas Legislative Committee	12/31/1933	01/30/1936	Name by which Arkansas Railroad Committee was known during this period
Arkansas Railroad Association	01/30/1936	04/01/1945	Name by which Arkansas Railroad Committee was known during this period
Arkansas Railroad Company	05/31/1927	12/31/1957	
Arkansas Railroad	07/09/1920	12/31/1927	
Gould Southwestern Railway Company	10/02/1907	07/08/1920	
Arkansas Railroad Contractors			Employer is not covered.
Arkansas River & Southern Railway Company	08/20/1904	07/30/1906	Properties acquired by Fourche River Valley and Indian Territory Railway Co., 07/31/1906
Arkansas Short Leaf Lumber Company			Employer is not covered
Arkansas Short Line	03/27/1923	09/23/1930	No records are available
Arkansas Short Line Railroads Incorporated			Investigation closed May 1993
Arkansas Motive Power Services, Inc.	05/25/1991	05/15/1995	Subsidiary
Central Columbiana & Pennsylvania Railway, Inc.	03/01/2001	08/03/2011	Employer coverage terminated on August 3, 2011, the date CCPR was dissolved through bankruptcy.
Dardanelle & Russellville Railroad Company	01/13/1900	DATE	Subsidiary
Ouachita Railroad Company	11/10/1990	DATE	Subsidiary
Railcar Repair of the South, Incorporated	03/19/1991	09/30/1996	Subsidiary
Arkansas Southeastern Railroad Company	11/15/1904	06/15/1914	No records are available
Arkansas Southern Railroad Company	01/01/1893	10/31/1905	See Chicago, Rock Island & Pacific Railroad Company
Arkansas Southern Railroad, Inc.	09/19/2005	12/10/2010	Name changed to Arkansas Southern Railroad, LLC
Arkansas Southern Railroad , LLC	12/10/2010	DATE	Name change as a result of an internal restructuring transaction.
Arkansas Southwestern Railway Company	04/09/1900	02/01/1910	See Missouri Pacific Railroad Company
Arkansas Valley Interurban Railway Company, The	06/19/1903	04/25/1940	See Arkansas Valley Railway, Inc.
Arkansas Valley Railway, Inc.	04/26/1940	01/20/1943	
Arkansas Valley Interurban Railway Company, The	06/19/1903	04/25/1940	
Arkansas Valley Transportation Company	12/11/1924	03/26/1929	
Arkansas Valley Transportation Company	12/11/1924	03/26/1929	See Arkansas Valley Railway, Inc.
Arkansas Valley and Western Railway Company	01/29/1902	07/19/1907	See St. Louis-San Francisco Railway Company
Arkansas Western Railroad Company	12/07/1899	05/13/1904	See Arkansas Western Railway Company
Arkansas Western Railway Company, The	05/13/1904	07/06/1992	Merged into Kansas City Southern Railway Company - Wholly owned subsidiary
Arkansas Western Railroad Company	12/07/1899	05/13/1904	
Arlington & Fairfax Railway Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Arlington Railroad Company, The	03/21/1887	03/31/1976	Leased to the Erie Railroad Company since 05/01/1896, see Erie RR Co.
Armadillo Express, Inc.			See Brown's Crew Car of Wyoming, Inc.
Armour Car Lines			Employer is not covered
Armour & Company			Employer is not covered
Arms Palace Horse Car Company			Employer is not covered
Arms Palace Horse and Stock Car Company			Employer is not covered
Arms-Yager Railway Car Company			Employer is not covered
Armstrong Company, The			Employer is not covered
Armstrong Construction Company			Employer is not covered
Armstrong Transfer Express Company			Employer is not covered
Army Ordinance Department			Employer not covered, service in RR operations at Aberdeen Proving Grounds not creditable.
Arnold Company, The			Not an employer. Service is not creditable under contract.
Arnold Mining Company			Employer is not covered
Arnold Transit Company			Employer is not covered
Amot and Pine Creek Railroad Company, The	01/12/1881	07/25/1936	Leased to Erie Railroad Co. from 12/1895-07/25/1936. Merged with Tioga RR Co. on 07/25/1936.
A. R. O. Bus Company			Employer is not covered
Aronimick Transportation Company			Employer is not covered
Aroostook & Bangor Resources, Inc.			Investigation closed 12/16/1998
Aroostook Valley Railroad Company	07/02/1902	06/17/1997	
Arrow Transportation Company	07/25/1928	04/30/1936	No records are available. See Chicago, Burlington and Quincy Railroad Company.
Arrowsmith Power Systems, Inc.			Investigation closed 09/02/1992
Art Hathaway Backhoe Service			Employer is not covered
Artcraft Industries Corp.			Investigation closed 07/22/1992
Artemus-Jellico Railroad Company	07/25/1924	02/28/1953	
Cumberland Railroad Company, The	12/13/1905	07/08/1924	
Artesian Belt Railroad	09/01/1909	12/31/1919	See San Antonio Southern Railway Company
Arthur T. Walker Estate Corporation			Employer is not covered
Arundel Corporation			Not an employer. Service under a contract dated 02/15/1937 is not creditable.
Asherton and Gulf Railway Company	03/09/1909	03/02/1956	See Missouri Pacific Railroad Company
Asheville and Craggy Mountain Railway Company	06/30/1902	12/01/1941	Company properties were purchased by the Southern Railway Company
Asheville Electric Company			Employer is not covered
Asheville & Northern Railway Company		12/01/1941	Service on or after 08/29/1935 is creditable to the Southern Railway Co.
Asheville Southern Railway Company		12/01/1941	Service on or after 08/29/1935 is creditable as service to the Southern Railway Co.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Ashland Coal and Iron Railway Company	01/25/1865	12/19/1933	
Lexington and Big Sandy Railroad, Eastern Div.	01/25/1865	03/31/1880	Name by which Ashland Coal & Iron Railway Co. was known during this period
Ashland Iron & Mining Company, Inc.			Employer is not covered
Ashland & Ironton Transfer Company	01/01/1894	01/01/1901	An employer at least with respect to its ferry operations for the Chesapeake & Ohio Railway Co.
Ashland, Odanah and Marengo Railway Company	09/11/1906	07/01/1921	No records are available. Service prior to 1906 is not creditable.
Ashland Railroad, Inc			Employer is not covered
Ashland Railway Company	10/05/1925	08/10/1940	
Alabama Northern Railway Company	02/12/1904	10/04/1925	Properties acquired by Ashland Railway Company 10/05/1925
Ashland Railway, Inc.	02/18/1986	DATE	
Ashland and Western Railroad Company, The	06/01/1904	11/23/1906	Company's properties acquired by the Ashland & Western Railway Company, 11/24/1906
Ashland and Western Railway Company, The	11/14/1906	05/13/1913	Company's properties acquired by the Lorain, Ashland & Southern Railroad Co., 05/14/1913
Ashland and Wooster Railway Company, The	03/03/1897	03/09/1903	Company's properties acquired by the Lake and River Railway Company, 3/10/1903
Ashley, Drew & Northern Railway Company	08/23/1912	07/01/2002	Subsidiary of Georgia-Pacific Corporation
Crossett, Monticello & Northern Railway Company	05/01/1912	08/22/1912	Properties acquired by Ashley, Drew & Northern Railway Co., 08/23/1912
Crossett Railway Company	05/22/1905	04/30/1912	
Ashley, James G., Sr. (Lessor)	07/15/1957	09/25/1968	Lessor employer of the right of way of the Kansas City Public Service Company in Missouri only
Kansas City Public Service Freight Operations	7/15/1957	9/15/1968	ceased to be an employer as of September 16, 1968 the date as of which Mattoon Services, inc purchased the operations.
Ashphalt Belt Railway Company	06/09/1923	03/02/1956	Operated by San Antonio, Uvalde & Gulf Railroad Co. as agent, see Missouri Pacific RR Co.
Ashphalt Materials Company			Not an employer. Service under a contract dated 06/01/1944 is not covered.
Ashtabula and Buffalo Dock Company			Employer is not covered
Ashtabula Carson Jefferson Railroad	06/27/1984	DATE	See A. C. & J. Railroad, Inc. d/b/a
Ashtabula & Lake Shore Railway Company			Employer is not covered
Ashtabula Rapid Transit Company			Employer is not covered
Associated Marine Departments	03/01/1920	02/29/1932	
Associated Marine Departments	04/01/1910	10/31/1918	No records are available
Associated Oil Company			Employer is not covered
Associated Pipe Line Company			Employer is not covered
Associated Railroads of Arkansas	04/01/1926	10/15/1926	No records are available
Associated Railroads of New Jersey	01/01/1918	03/31/1976	
Associated Railroads of New York State	08/01/1949	12/31/1976	Ceased being an employer on December 31, 1976. Ceased operations.
Associated Railroads of Pennsylvania	04/02/1921	05/12/1969	Ceased being an employer on May 12, 1969. Termination of Penn State.
Associated Railroad and Steamship Companies	05/01/1920	08/31/1954	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Associated Railways of Indiana	12/12/1937	12/01/1972	Name changed to Indiana Railroad Association, 12/01/1972
Associated Safety & Accident Professionals, Inc.			Employer is not covered
Associated Railways & Steamship Company's. of the Southeast	10/01/1910	05/01/1920	Succeeded by Associated Railways and Steamship Co. operated by Frank W. Gwathmey
Associated Railways of Virginia and the Carolinas	11/01/1887	04/30/1918	Succeeded (through other associations) by Southern Freight Association
Association of American Railroads	10/12/1934	DATE	
American Railway Association	10/14/1891	10/11/1934	
Association of Railway Executives	01/01/1914	10/11/1934	
Bureau of Explosives	02/05/1907	11/30/1934	
Bureau of Railway Economics	08/01/1910	10/11/1934	
RAILINC Corporation	03/01/1982	12/31/1993	Subsidiary
Transportation Technology Center	01/01/1998	DATE	
Western Railroad Association	02/04/1887	12/01/1936	
Assn of American RRs, Freight Station Section, Milwaukee Local Committee	02/01/1913	06/30/1948	
Local Freight Agents' Association of Milwaukee	02/01/1913	04/29/1921	Name which Assn of American Railroads, Freight Station Section, Milwaukee was known during this period
Association of Commuter Rail Employees	03/01/2000	DATE	At this time, all members are employed by MTA Metro North Railroad
Association of Railway Claim Agents			Employer is not covered
Association of Railway Executives	01/01/1914	10/11/1934	See Association of American Railroads
Railway Executive Advisory Committee	01/01/1914	12/04/1918	Name by which Association of Railway Executive was known during this period
Association of Southeastern Railroads	05/01/1953	09/01/1979	
Association of Superintendents of Kansas City Railways	11/08/1883	06/30/1897	Superintendents' Association of Kansas City was known by this name during this period
Association of Western Railways	11/05/1909	12/31/1969	Jan. 1, 1970, consolidated into Western Railroad Association
Western Association of Railway Executives	05/31/1928	09/16/1948	Merged
Astoria and Columbia River Railroad Company	09/01/1896	02/28/1911	See Spokane, Portland and Seattle Railway Company
Astoria and South Coast Railway Company, The	12/31/1890	02/24/1892	See Spokane, Portland and Seattle Railway Company
Atchison, Colorado and Pacific Railroad Company, The	06/23/1879	12/20/1898	See Missouri Pacific Railroad Company
Atchison, Colorado & Pacific Railway Company, The	06/01/1898	06/11/1899	See Missouri Pacific Railroad Company
Atchison & Eastern Bridge Company			Employer is not covered
Atchison, Jewell County and Western Railroad Co.	07/05/1879	12/20/1898	Operated by Missouri Pacific Railroad Co. for account of receiver 02/07 through 12/20/1898
Atchison, Jewell County & Western Railway Co., The	12/21/1898	06/11/1899	See Missouri Pacific Railroad Company
Atchison Railroad Employes' Association, The	04/29/1884	06/07/1887	Succeeded by the Santa Fe Railway Employes Association on 06/07/1887. See Santa Fe Railway Employes
Atchison, Topeka and Santa Fe Railroad Company	11/00/1863	12/11/1895	See Atchison, Topeka and Santa Fe Railway Co., The

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Atchison, Topeka and Santa Fe Railway Co., The	12/12/1895	12/31/1996	Merged into Burlington Northern Railroad Company effective 12/31/1996
Arizona and California Railway Company	09/10/1903	12/28/1911	
Arizona and Utah Railway Company	09/01/1899	12/21/1905	
Atchison, Topeka and Santa Fe Railroad Company	11/00/1863	12/11/1895	
Atlantic and Pacific Railroad Company (Western Div.)	07/01/1866	06/30/1897	
Barton County and Santa Fe Railway Company, The	02/21/1917	12/30/1942	Merged
Burlingame and Northwestern Railway Company, The	08/01/1898	03/31/1899	
California Central Railway Company	12/31/1887	11/07/1889	
California and Nevada Railroad Company	03/25/1884	03/07/1903	
California Southern Railroad Company (of 1881)	12/28/1881	11/07/1889	
Cerrillos Coal Railroad Company	12/31/1892	05/31/1900	
Chicago, Kansas & Western Railroad Company, The	05/31/1886	09/30/1889	
Chicago, Santa Fe and California Railway Company	12/04/1886	09/30/1899	
Denver Circle Railroad Company, The	11/16/1880	10/31/1887	
Denver, Enid and Gulf Railroad Co., The	10/10/1902	06/30/1907	
Eastern Railway Co. of New Mexico, The	09/01/1901	12/31/1923	
Gulf, Colorado and Santa Fe Railway Company	05/28/1873	07/31/1965	Merged
Gulf Railroad Company	09/24/1896	11/13/1899	
Hutchison and Southern Railroad Co., The	10/05/1889	02/28/1898	
Hutchison and Southern Railway Co., The	12/21/1897	09/30/1899	
Kansas City, Mexico & Orient Railroad Co., The	07/06/1914	03/31/1925	
Kansas City, Mexico and Orient Railway Co., The	05/01/1900	07/05/1914	
Kansas City, Mexico and Orient Railway., Co., of Texas	07/20/1899	07/31/1965	
Kansas Southwestern Railroad Company	01/10/1899	10/24/1901	
Kansas Southwestern Railway Company	10/25/1901	02/29/1920	
Kingman, Pratt & Western Railroad Company, The	09/11/1895	07/24/1889	
Manhattan, Alma and Burlingame Railway Co.	09/03/1872	07/31/1898	
Nevada Southern Railway Company, The	12/15/1892	04/17/1896	
New Mexico Central Railroad Company	09/22/1908	02/14/1918	
New Mexico Central Railway Company	02/15/1918	05/31/1926	
Oklahoma Central Railway Company	09/20/1904	08/01/1914	
Oklahoma City-Ada-Atoka Railway Company	10/01/1923	11/30/1967	
Panhandle and Santa Fe Railway Company	06/06/1914	07/31/1965	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Pecos Valley and Northeastern Railway Co., The	04/01/1898	05/31/1907	
Pecos Valley Railway Company	08/27/1890	04/30/1898	
Randerburg Railway Company	05/18/1897	12/28/1911	
Rio Grande and El Paso Railroad Company	05/22/1914	04/30/1923	
Rocky Mountain and Santa Fe Railway Company	03/10/1915	06/30/1915	
Saint Joseph and St. Louis Railroad Co., The	03/19/1974	01/30/1988	
Saint Joseph, St. Louis and Santa Fe Railway Co., The	08/08/1887	06/01/1900	
St. Louis, Rocky Mountain and Pacific Railway Co.	06/26/1905	03/09/1915	
St. Louis, Kansas & Southwestern Railroad Company	07/31/1886	01/09/1899	
Salina Northern Railroad Company, The	12/14/1914	06/30/1924	
Salina and Santa Fe Railway Company	02/23/1924	07/01/1924	
San Francisco and San Joequin Valley Railway Co.	02/26/1895	06/30/1902	
Santa Fe Central Railway Company	12/07/1900	09/21/1908	
Santa Fe, Grand Canyon Railroad Company, The	07/31/1897	07/19/1901	
Santa Fe, Prescott and Phoenix Railway Co., The	05/17/1891	01/21/1912	
Santa Fe, Raton and Eastern Railroad Company, The	02/09/1905	12/31/1923	
Santa Fe Refrigerator Despatch Company, The	02/21/1902	12/30/1918	
Silver City and Northern Railroad Company, The	03/13/1891	04/15/1899	
Southern California Railway Company	11/07/1889	01/17/1906	
Southern Kansas Railway Company, The	04/16/1885	02/15/1899	
Toledo, Peoria and Western Railroad Company	04/01/1953	12/31/1983	Merged
Wichita and Western Railroad Company	05/17/1883	07/24/1889	
Wichita and Western Railway Company, The	07/24/1889	12/30/1898	
Atchison Union Depot & Railroad Company	11/11/1878	09/17/1965	
Athens, Amesville & Chauncy Railway Company, The	07/27/1903	07/06/1909	See Chesapeake and Ohio Railway Company, The
Athens Belt Line Railroad Company, The	11/10/1890	11/4/1982	Ceased being employer on November 4, 1982, Leased by Georgia RR was purchased by the Seaboard Coast Line Railroad.
Athens and Tellico Railway Company	03/25/1910	06/29/1911	See Louisville and Nashville Railroad Company
Athens and Tennessee River Railroad Company			Employer is not covered
Athens Terminal Company	10/04/1906	07/01/1967	Merged with Atlantic Coast Line RR to form Seaboard Coast Line Railroad
AT&L Railroad Company, The	05/12/1985	DATE	
Atlanta and Birmingham Air Line Railway	05/20/1903	11/03/1909	See Seaboard Air Line Railroad Company
Atlanta, Birmingham and Atlantic Railroad Company	04/19/1905	12/31/1915	See Atlanta, Birmingham and Coast Railroad Company
Atlanta, Birmingham and Atlantic Railway Co.	01/01/1916	12/31/1926	See Atlanta, Birmingham and Coast Railroad Company

Employer	Covered From	Covered To	Remarks
Atlanta, Birmingham and Coast Railroad Company	11/22/1926	12/31/1945	Company's properties were acquired by the Atlantic Coast Line RR Co., effective 01/01/1946
Atlanta, Birmingham and Atlantic Railroad Company	04/19/1905	12/31/1915	
Atlanta, Birmingham and Atlantic Railway Company	01/01/1916	12/31/1926	
Atlantic & Birmingham Railroad Company	11/27/1901	12/02/1903	
Atlantic & Birmingham Railway Company	12/03/1903	04/30/1906	
Brunswick & Birmingham Railroad Company	12/11/1900	09/06/1904	
Eastern Railway of Alabama	05/01/1901	07/03/1906	
Ocala & Western Railroad Company	10/04/1900	02/19/1903	
Offerman & Western Railroad Company	03/12/1900	07/01/1902	
Tifton & Northeastern Railroad Company	10/15/1891	12/02/1903	
Tifton, Thomasville & Gulf Railway Company	06/26/1897	12/02/1903	
Waycross Air Line Railroad Company	07/07/1893	11/27/1901	
Atlanta and Charlotte Air Line Railway Company, The	04/04/1877	DATE	Operates under lease by Southern Railway Company from 07/01/1894 to date
Atlanta and Florida Railroad Company	10/14/1887	06/08/1893	See Southern Railway Company
Atlanta and Florida Railway Company	06/08/1893	06/21/1895	See Southern Railway Company
Atlanta Freight Bureau			Employer is not covered
Atlanta Freight Tariff Bureau	03/01/1920	03/31/1931	See Southern Freight Association
Atlanta Joint Terminals			Operating division of Georgia Railroad (Lessee Organization)
Atlanta, Knoxville & Northern Railway Compan. See STB FD 35448 Merger into CSX Transportation, Inc. 12/3/2010.	06/03/1896	02/11/1905	See Louisville and Nashville Railroad Company
Atlanta, Knoxville & Northern Railway Construction Co.			Service creditable to the Marietta and North Georgia Railway Company
Atlanta Railcar Services, Inc.			Investigation closed 07/15/1992
Atlanta & Saint Andrews Bay Railway Company	02/14/1906	03/31/1994	Records prior to December 1923 are not available
Atlanta, Stone Mountain & Lithonia Railway Company	02/25/1907	11/19/1997	Merged into Davison Mineral Properties. Name changed to Hanson Aggregates Southeast Inc. 1/25/1999.
Atlanta Tariff Bureau	05/01/1918	02/28/1920	See Southern Freight Association
Atlanta Terminal Company	02/11/1903	01/31/1986	Sub. of Norfolk Southern Corporation. Merged into Central of Georgia Railroad Co. and operations ceased
Atlanta Union Stock Yards Company	12/01/1923	12/01/1924	
Atlanta and West Point Rail Road Company	12/00/1857	06/30/1986	Merged into Seaboard System Railroad, Inc.
Atlantic and Birmingham Construction Company	04/19/1905	12/31/1908	Service to the co. is creditable as service to the Atlanta, Birmingham and Atlantic RR Co.
Atlantic & Birmingham Railroad Company	10/24/1887	12/02/1903	See Atlanta, Birmingham & Coast RR Co.
Waycross Air Line Railroad Company	10/24/1887	11/27/1901	Name by which Atlantic & Birmingham RR Co was known during this period
Atlantic & Birmingham Railway Company	12/03/1903	04/12/1906	See Atlanta, Birmingham and Coast Railroad Company
Atlantic and Carolina Railroad Company	03/03/1914	05/31/1948	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Atlantic City Railroad Company	05/24/1901	07/15/1933	Pennsylvania-Reading Seashore Lines was known by this name during this period
Atlantic City Railroad Company, The	03/26/1889	05/24/1901	See Pennsylvania-Reading Seashore Lines
Atlantic City and Shore Company			Employer is not covered
Atlantic City & Shore Railroad Company			Employer is not covered
Atlantic Coast Despatch	08/01/1887	12/17/1914	
Atlantic Coast Line Association	07/01/1887	04/19/1900	See Atlantic Coast Line Railroad Company
Atlantic Coast Line Railroad Company	04/23/1900	06/30/1967	Merged with Seaboard Air Line RR Co. 07/01/1967, and became Seaboard Coast Line RR Co.
Abbeville Southern Railway Company	11/09/1892	09/02/1901	
Alabama Midland Railway Company, The	03/02/1887	06/30/1901	
Albmarle and Raleigh Railroad Company	02/07/1883	01/10/1894	
Atlanta, Birmingham and Coast Railroad Company	11/22/1926	12/31/1945	
Atlantic Coast Line Association	07/01/1887	04/19/1900	
Atlantic Coast Line RR. Company of South Carolina	03/05/1897	05/01/1900	
Atlantic Coast Line Railroad Company of Virginia	11/21/1898	04/23/1900	Name by which Atlantic Coast Line RR Co. was known during this period
Bishopville Railroad Company, The	12/21/1882	01/08/1892	
Brunswick and Western Railroad Company	12/19/1882	06/30/1901	
Charleston and Savannah Railway Company	06/08/1880	06/30/1901	
Charleston, Sumter and Northern Railroad Company	01/06/1890	02/25/1895	
Cheraw and Darlington Railroad Company	07/06/1886	07/17/1898	
Chowan and Southern Railroad Company	06/30/1888	02/13/1889	
Conway Coast and Western Railroad Company	07/04/1904	06/30/1912	
Conway Seashore Railroad Company	10/08/1900	07/02/1904	
Deland and St. Johns River Railroad Company	04/10/1886	05/26/1890	
East Carolina Land and Railway Company	03/04/1887	02/08/1894	
East Carolina Railway Company	07/01/1898	11/18/1965	
Eutawville Railroad Company	12/24/1884	01/05/1890	
Florence Railroad Company	02/04/1882	07/17/1898	
Florida Central Railroad Company	10/31/1907	10/06/1914	
Florida Midland Railroad	04/10/1896	06/30/1902	
Florida Midland Railway Company	03/09/1883	04/09/1896	
Florida Southern Railroad Company, The	03/07/1892	03/31/1903	
Florida Southern Railway Company, The	04/09/1881	03/06/1892	
Greenpond, Walterboro and Branchville Railroad Co.	02/12/1900	09/01/1901	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Greenpond, Walterboro and Branchville Railway Co.	12/23/1882	02/11/1900	
Hartsville Railroad Company	12/23/1884	02/27/1895	
Jacksonville and Southwestern Railroad Company	02/04/1899	07/27/1904	
Jacksonville, Tampa and Key West Railway Company	06/27/1881	04/20/1899	
Montgomery and Florida Railway Company	05/24/1886	07/13/1888	
Montgomery Lumber Company	06/05/1906	01/09/1925	With respect to its operation of railroad, known as Montgomery Lumber Co. Railway
Natural Bridge Railway Company	02/09/1904	04/30/1908	
Norfolk and Carolina Railroad Company	02/14/1889	05/01/1900	
Northeastern Railroad Company	12/00/1851	07/17/1898	
Northwestern and Florida Railroad Company	07/14/1888	12/31/1889	
Orange Belt Railway Company	04/20/1885	12/31/1893	
Palatka and Indian River Railway Company	03/04/1881	04/04/1887	
Petersburg and Asylum Railway	11/07/1888	10/05/1896	
Petersburg Railroad Company	02/01/1830	11/20/1898	
Richmond and Petersburg Railroad Company	03/14/1836	11/20/1898	Name by which Atlantic Coast Line RR Co. was known during this period
St. Cloud and Sugar Belt Railway Company	06/11/1888	03/10/1893	
St. John's and Lake Eustis Railroad Company	06/03/1896	06/30/1902	
St. John's and Lake Eustis Railway Company	02/20/1879	11/30/1896	
Sanford and Everglades Railroad Company	07/31/1908	10/12/1913	
Sanford and St. Petersburg Railway Company	08/12/1893	03/31/1903	
Savannah, Florida and Western Railway Co., The	02/29/1876	06/30/1902	
Seaboard Airline Railroad Company	08/01/1946	06/30/1967	
Silver Springs, Ocala and Gulf Railroad Company, The	05/21/1875	06/30/1901	
South Florida Railroad Company	12/05/1879	03/10/1893	
South and North Carolina Railroad Company	01/09/1892	12/31/1895	
Southwestern Alabama Railway Company	11/01/1896	09/01/1901	
Tampa and Thonotosassa Railroad Company	01/23/1893	07/01/1901	
Walterboro and Western Railroad Company	12/18/1894	02/11/1900	
Western Branch Railway Company	02/19/1886	06/29/1888	
Wilmington, Chadbourn and Conway Railroad Co.	03/07/1887	01/17/1895	
Wilmington, Chadbourn and Conwayboro Railroad Co.	01/31/1883	03/13/1887	
Wilmington and Conway Railroad Company	01/18/1895	01/01/1896	
Wilmington, Newbern and Norfolk Railroad Company	06/12/1893	07/31/1897	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Wilmington and Newbern Railroad Company	07/27/1897	12/01/1897	
Wilmington, Onslow and East Carolina Railroad Co.	05/05/1885	06/11/1893	
Wilmington and Weldon Railroad Company	02/01/1855	05/01/1900	
Winston and Bone Valley Railroad Company	12/21/1892	02/18/1909	
Atlantic Coast Line RR Company of South Carolina	03/05/1897	05/01/1900	See Atlantic Coast Line Railroad Company
Atlantic Coast Line Railroad Company of Virginia	11/21/1898	04/22/1900	Atlantic Coast Line Railroad Company was known by this name during this period
Atlantic Coast Lumber Company			Employer is not covered
Atlantic Company			Employer is not covered
Atlantic Compress Company	06/01/1902	09/01/1913	No records are available
Atlantic and Danville Railway Company, The (Virginia)	08/02/1894	10/31/1962	Leased to the Southern Railway Co. from 8/31/1899 to 7/31/1949. See Southern Railway Co.
Atlantic and Danville Railway Co., The (VA and NC)	04/21/1882	08/02/1894	
Atlantic and Danville Railway Co., The (Virginia and NC)	04/21/1882	08/02/1894	Company's properties acquired by the Atlantic and Danville Railway Company, The (Virginia)
Atlantic and East Carolina Railway Company	09/01/1939	10/20/2003	Merged into Norfolk Southern Railway, BA# 1525
Atlantic and East Coast Terminal Company	08/11/1905	DATE	Subsidiary of Florida East Coast Railway Company
Atlantic Express Company	01/01/1908	01/01/1913	
Atlantic and Great Western Railroad Company (of 1871)	11/10/1871	03/15/1880	See Erie Railroad Company
Atlantic, Gulf & Pacific Company			Employer is not covered
Atlantic & Gulf Railroad			See Gulf & Ohio Railways, Inc. d/b/a Atlantic & Gulf Railroad
Atlantic and Gulf Shoreline Railroad Company	03/30/1900	08/11/1907	See Georgia and Florida Railroad
Atlantic, Gulf and West Indies Steamship Lines			Employer is not covered
Atlantic Ice & Coal Company			Employer is not covered. Known as Atlantic Company prior to 12/07/1936
Atlantic and Lake Erie Railway Company	06/01/1869	04/28/1876	See New York Central Railroad Company (Delaware), The
Atlantic Land & Improvement Company	01/01/1972	DATE	Subsidiary of Seaboard Coast Line Railroad
Atlantic Lighterage Corporation			Employer is not covered
Atlantic and North Carolina Company, The	02/15/1905	11/30/1906	See Norfolk Southern Railway Company
Atlantic and North Carolina Railroad Company	01/20/1854	09/29/1989	Merged into North Carolina Railroad Company
Atlantic Northern Railway Company	08/13/1913	02/01/1936	Succeeded to the properties of the Atlantic Northern & Southern Railway Co. on 08/13/1913
Atlantic Northern & Southern Railway Company	02/14/1900	08/13/1913	
Atlantic Northern & Southern Railway Company	12/26/1906	08/13/1913	Company's properties acquired by the Atlantic Northern Railway Company on 08/13/1913
Atlantic and Pacific RR Company (Western Division)	07/01/1866	06/30/1897	See Atchison, Topeka and Santa Fe Railway Co., The
Atlantic and Pacific Stages			Employer is not covered
Atlantic Port Railway Corporation	05/04/1920	12/31/1931	No records are available
Atlantic and St. Lawrence Railroad Company	02/10/1845	07/01/1960	July 1960, merged into Canadian National Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Atlantic Seaboard Despatch			Employer is not covered
Atlantic Seaboard Freight Bureau	03/01/1920	04/01/1939	Succeeded on 04/01/1939 by Atlantic Seaboard Freight Tariff Bureau
Atlantic Seaboard Freight Tariff Bureau	04/01/1939	03/31/1963	
Atlantic Seaboard Freight Bureau	03/01/1920	04/01/1939	
Atlantic Seaboard Tariff Committee	10/23/1896	03/01/1920	
Atlantic Seaboard Tariff Committee	10/23/1896	03/01/1920	Succeeded on 03/01/1920 by the Atlantic Seaboard Freight Tariff Bureau
Atlantic Shore Line Railway	12/31/1903	01/01/1911	Service is creditable at least with respect to its railway operations. See York Utilities Co.
Atlantic Shore Railway	01/01/1911	02/01/1923	See York Utilities Company
Atlantic Southern Railroad Company	07/01/1913	12/31/1914	
Atlantic Steamship Lines	01/01/1909	05/01/1914	Any service rendered in the U.S. is creditable to the Canadian Pacific Railway Company
Atlantic Steel Company			Employer is not covered
Atlantic, Suwannee River and Gulf Railway Company	05/24/1893	11/04/1909	See Seaboard Air Line Railroad Company
Atlantic Transportation Company			Employer is not covered
Atlantic, Valdosta & Western Railway Company	11/01/1897	10/15/1902	See Georgia Southern & Florida Railway Co. and St. Johns River Terminal Co. No records.
Atlantic, Waycross & Northern Railroad Company	03/06/1911	01/24/1924	See St. Marys Railroad Company
Atlantic and Western RR Company (North Carolina)	03/07/1889	07/31/1927	Succeed by the Atlantic and Western Railway Company on 08/01/1927
Atlantic and Western Railroad Company of Florida	03/07/1888	04/04/1896	See Florida East Coast Railway Company
Atlantic and Western Railway Company	08/01/1927	07/01/1991	Assets transferred to ATW Railway, LP
Atlantic and Western RR Company (North Carolina)	10/01/1903	07/31/1927	
Atlantic and Western Railway, LP	07/01/1991	DATE	
ATW RY, LP	07/01/1991	09/01/1991	Atlantic & Western Railway, LP was known by this name during this period
Atlantic and Yadkin Railway Company	01/31/1899	04/30/1950	Company's properties were acquired by the Southern Railway Company
Atlas Freight, Incorporated			Employer is not covered
Atlas Grain Elevating Corporation			Employer is not covered
Atlas Portland Cement Company			Employer is not covered
Atlas Powder Company			Employer is not covered
Atlas Railrod Construction, LLC C/o Railamerica, INC	07/01/2010	NA	Atlas Railroad Construction, LLC is an employer under the RR Act and RR Unemployment Inc Act as of July 1, 2010, the date it was aquired by Railamerica, Inc.
Atlas Railrod Construction, LLC	NA	NA	Employer was ruled by Board that Atlas RR Comp , LLC is not performing a service in connection with the railroad transportation as that phrase has been interpreted by the Board. Accorngly, ARC, is not an employer under the RR Act and the RR Unemployment
A. T. & S. F. Employees' Benefit Association	04/17/1884	08/31/1988	
A. T. & S. F. Hospital Association, The	07/01/1891	07/01/1966	Name changed to AT & SF Employees Benefit Association effective 07/01/1966
Atchison Railroad Employees' Association	04/17/1884	06/07/1887	Succeeded by the Santa Fe Railway Employees' Association
Santa Fe Railway Employees' Association	06/08/1887	07/01/1891	Succeeded by the A.T. & S. F. Hospital Association

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
A. T. & S. F. Hospital Association, The	07/01/1891	07/01/1966	Name changed to AT & SF Employees Benefit Association effective 07/01/1966
A. T. & S. F. Memorial Hospitals, Inc.			Employer is not covered
Attica and Freedom Railroad Company	11/30/1891	11/19/1894	See Arcade and Attica Railroad Corporation. No records available.
Attleboro Branch Railroad Company	07/01/1903	06/30/1905	Electric Line after 06/30/1905; creditability of service is doubtful after that date.
ATW RY, LP	07/01/1991	09/01/1991	Name changed to Atlantic & Western Railway, LP.
Atlantic & Western Railway Company	08/01/1927	07/01/1991	
Auburn and Ithaca Railway Company	10/08/1889	05/13/1890	See Lehigh Valley Railroad Company
Auburn, Mechanics Falls & Norway Street Railway Company	10/23/1902	04/23/1907	Name by which Lewiston, Augusta & Waterville Street Railway Co. was known during this period
Auburn and Northern Electric Railroad Company			Employer is not covered
Auburn and Syracuse Electric Railroad			Employer is not covered
Augusta & Aiken Railway Company	07/01/1907	06/30/1911	Succeeded on 07/01/1911 by the Augusta-Aiken Railway and Electric Corp.
Augusta-Aiken Railway & Electric Company			Employer is not covered
Augusta-Aiken Railway and Electric Corporation	07/01/1911	10/31/1928	An employer at least with respect to its railway operations. Succeeded by South Carolina Power Co.
Augusta & Aiken Railway Company	07/01/1907	06/30/1911	
Augusta Air Brake Company, Inc.			Investigation closed 02/01/1995
Augusta Belt Railway Company	10/31/1896	12/31/1916	Leased to the Georgia Railroad, Lessee Organization, since 01/01/1917. See Georgia RR.
Augusta Construction Company			Employer is not covered
Augusta and Florida Railway Company	11/16/1904	09/30/1907	See Georgia & Florida Railroad
Augusta, Gibson & Sandersville Railroad Company	01/08/1884	05/01/1893	See Georgia & Florida Railroad
Augusta, Hallowell and Gardiner Railroad Company	03/19/1889	05/01/1902	See Androscoggin and Kennebec Railway Company
Augusta Northern Railway	02/21/1906	06/01/1941	
Newberry, Whitmire and Augusta Railroad	02/21/1906	02/22/1910	Name by which Augusta Northern Railway was known during this period
Augusta Railroad Company	01/01/1918	01/06/1959	
Augusta Tramway & Transfer Company	05/31/1892	12/31/1917	
Augusta and Savannah Railroad	12/31/1838	09/30/1948	Operated under lease by the Central of Georgia Railway Company since 11/01/1895
Augusta Southern Railroad Company	04/04/1893	10/31/1919	No records are available. See Georgia and Florida RR.
Augusta and Summerville Rail Road Company	03/01/1866	DATE	No compensated employees as of 01/01/1950. All prior reported by the Georgia RR, Lessee Org.
Augusta, Tallahassee & Gulf Railroad Company	12/18/1888	01/05/1891	See Seaboard Air Line Railroad Company
Augusta Tramway & Transfer Company	05/31/1892	12/31/1917	Company's properties acquired by Augusta Railroad Company, 01/01/1918
Augusta Union Station Company	10/30/1901	04/07/1968	
Augusta, Winthrop and Gardiner Railway Company	05/01/1902	04/23/1907	See Androscoggin and Kennebec Railway Company
Augustine Livestock Commission Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Aurora City Lines, Inc.			Employer is not covered
Aurora-Elgin Bus Line, Inc.			Employer is not covered
Aurora, Elgin and Chicago Railroad Company, The	03/23/1906	12/31/1923	See Chicago, Aurora and Elgin Railway Company
Aurora, Elgin and Chicago Railway Company	03/10/1899	03/23/1906	Succeeded by the Aurora, Elgin and Chicago railroad Company
Aurora, Elgin and Fox River Electric Company	12/12/1921	06/30/1972	After 03/31/1935, service to the Fox Valley Bus Line is not creditable.
Aurora, Elgin and Chicago Railroad Company, The	03/23/1906	12/31/1923	
Aurora, Plainfield & Joliet Railroad Company			Employer is not covered
Aurora, Plainfield & Joliet Railway Company			Employer is not covered
Aurora Street Railway Company	07/22/1890	05/30/1901	Properties acquired by the Elgin, Aurora and Southern Traction Company, 05/31/1901
Aurora, Wheaton and Chicago Railway Company			Employer is not covered
Au Sable and Northwestern Railroad Company	07/17/1891	01/08/1908	See Detroit and Mackinac Railway Company
Loud's, H. M., Sons Company	01/02/1906	01/08/1908	Name by which Au Sable Northwestern Railroad Company was known during this period
Au Sable and Northwestern Railway Company	01/08/1908	01/06/1914	No records are available. See Detroit and Mackinac Railway Co.
Austin Area Terminal Railroad, Inc.	12/13/2000	09/30/07	Wholly owned subsidiary of Trans-Global Solutions d/b/a Austin Area Terminal Railroad
Austin Bridge Company			Not an employer and service under contracts are not creditable
Austin Company, The			Not an employer, service under a contract dated 06/15/1943 is not creditable.
Austin and Northwestern Railroad Company			See Austin Railroad Company, Inc. d/b/a
Austin and Northwestern Railroad Company, The	11/07/1887	08/21/1901	See Texas and New Orleans Railroad Company
Austin Railroad Co., Inc. d/b/a Austin & Northwestern RR Co.	08/15/1986	DATE	Subsidiary of Iowa Pacific Holding. Name should be Austin & Northwestern RR - Texas New Mexico Railroad
Austin Steam Train Association			Employer is not covered
Austin Terminal Railroad			See Trans-Global Solutions, Inc. d/b/a Austin Terminal Railroad
Austin Western Railroad, Inc.	10/01/2007	12/10/2010	Name Changed to Austin Western Railroad, LLC
Austin Western Railroad, Ilc.	12/10/2010	DATE	Name change as a result of an internal restructuring transaction.
Autauga Northern Railroad, LLC	4/25/2011	DATE	Employer on April 9, 2011, the date it first began operations.
Auto Crane Company			Investigation closed 10/07/1992
Autosales Corporation			Not an employer. Service under a contract dated 10/15/1921 is not creditable.
Auto-Train Corporation	12/06/1971	12/14/1983	
Avoca, Harland and Northern Railroad Company	06/21/1878	03/16/1899	See Chicago, Rock Island & Pacific Railroad Company
Avon Beach and Southern Railroad Company	01/01/1906	08/03/1906	
Avon, Geneseo and Mount Morris Railroad Company	03/08/1860	01/22/1940	No records are available
Avon Grain Company			Investigation closed 07/22/1992
Avon Lake Plant of Cleveland Electric Illuminating Co.			Employer is not covered
Avoyelles Railroad Company	08/20/1898	12/19/1900	See Texas and Pacific Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Ayer & Lord Tie Company			Not an employer at least prior to June 1930
Azusa Ice and Cold Storage Company			Employer is not covered
Babcock Lumber & Boom Company			Employer is not covered
B & B Metals			employer is not covered
B&R Railroad Services, LLC			Emoloyer is not covered because B&R is not a rail carrier. d/b/a R.W. Godbey Railroad Services, Inc
Bachman Livestock Commission Company			Employer is not covered. Succeeded by Swanson Livestock Commission Company
Bachman and Peterson			Employer is not covered. Succeeded by Bachman Livestock Commission Company
Bachman Valley Railroad Company	12/31/1890	01/01/1925	No records are available. Did not operate from 1922 to 1925.
Bach-Simpson, Inc.			Investigation closed 08/26/1992 - Wholly-owned subsidiary of Katy Industries, Inc.
Bad Water Line	08/22/1989	04/30/2000	Assets issued to Bad Water Railway, LLC
Bad Water Railway, LLC	05/01/2000	05/31/2002	Coverage terminated. Now known as BDW, LLC (a Real Estate Holding Company)
Bagdad Land & Lumber Company of Florida			Employer is not covered
Baggage Transfer Corporation			Not an employer, service under a contract dated 11/03/1932 with the NY Central RR. is not creditable.
Bagnell Timber Company, The	04/20/1911	06/01/1912	Employer is not covered and service under contracts is not creditable
Bailes-Sey Contractors, Inc.			Employer is not covered
Bailey Company			Employer is not covered
Bailey Manufacturing Company			Employer is not covered
Baker and Company	04/30/1921	05/01/1931	See Missouri-Kansas-Texas RR Co. (Delaware)
Baker White Pine Lumber Company			Employer is not covered
Bakersfield & Ventura Railroad	06/26/1908	05/13/1911	No records are available
Bakersfield & Ventura Railway Company	02/19/1903	12/23/1906	
Bakersfield & Ventura Railway Company	02/19/1903	12/23/1906	Succeeded by the Bakersfield & Ventura Railroad
Baldwin, Austin, & Company, Inc.			Employer is not covered
Baldwin-Felts Detective Agency	07/01/1904	07/01/1915	Service & comp. is creditable as service to & comp. from the Chesapeake & Ohio Railway Co.
Baldwin Locomotive Works			Employer is not covered
Baldwin Lumber Company, Ltd.			See Morgan's Louisiana and Texas Railroad and Steamship Company
Baldwin Universal Company			Not an employer at least prior to 01/1/1926
Balfour Beatty Rail, INC			Investigation closed April 26, 2013.
Ballard Terminal Railroad Company, LLC	05/24/1998	DATE	Name changed to Ballard Terminal Railroad Co.,LLC D/B/A Meeker Southern Railroad effective 1/1/2000
Bama Railcar, Inc.			Investigation closed 02/15/1995
Baltimore & Annapolis Railroad Company, The	07/29/1935	DATE	Records prior to 1919 are not available

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Annapolis and E k Ridge Railroad Company	03/21/1937	04/22/1986	
Annapolis, Washington and Baltimore Railroad Co.	04/22/1886	12/16/1908	
Baltimore & Annapolis Short Line Railroad Company	12/31/1893	08/07/1906	
Maryland Electric Railways Company	08/07/1906	02/18/1921	
Washington, Baltimore & Annapolis Electric RR. Co.	06/05/1905	08/20/1935	
Washington, Baltimore & Annapolis Electric Railway Co.	05/22/1899	03/31/1911	
Baltimore & Annapolis Short Line Railroad Company	12/31/1893	08/07/1906	See Baltimore & Annapolis Railroad Company, The
Baltimore Belt Railroad Company, The	12/17/1888	DATE	Leased to The Baltimore and Ohio Railroad Company since 12/17/1888
Baltimore, Chesapeake & Atlantic Railway Company	08/31/1894	12/01/1928	See Baltimore and Eastern Railroad Company
Baltimore, Crisfield & Ononcock Line			Employer is not covered
Baltimore and Delaware Bay Railroad, The	12/31/1881	06/25/1901	See Pennsylvania Railroad Company
Baltimore and Eastern Railroad Company	07/15/1923	3/31/1976	Ceased being a covered rail carrier effective 3/31/1976 . Merged into Conrail.
Baltimore, Chesapeake & Atlantic Railway Company	08/31/1894	12/01/1928	
Baltimore & Eastern Shore Railroad Company	04/01/1886	08/31/1894	
Maryland, Delaware and Virginia Railway Co. (Portion)	03/01/1898	01/01/1917	
Wicomico and Pacomoke Railroad Company	02/04/1887	12/31/1888	
Baltimore & Eastern Shore Railroad Company	04/01/1886	08/31/1894	See Baltimore and Eastern Railroad Company
Baltimore Fidelity Warehouse Company	03/06/1903	07/06/1958	July 7, 1958, name was changed to Western Maryland Warehouse Company
Baltimore and Lehigh Railroad Company	05/06/1891	10/22/1894	See Maryland and Pennsylvania Railroad Company
Baltimore and Lehigh Railway Company, The	08/01/1894	02/14/1901	See Maryland and Pennsylvania Railroad Company
Baltimore and Ohio Chicago Terminal Railroad Co., The	01/08/1910	DATE	
Chicago and Calumet Terminal Railway Company	06/01/1890	06/07/1897	
Chicago Great Western Railroad Company, The	02/01/1889	03/11/1890	
Chicago, Harlem and Batavia Railway Company, The	12/21/1885	03/11/1890	
Chicago and Northern Pacific Railroad Company	03/12/1890	06/30/1897	
Chicago Terminal Transfer Railroad Company	07/01/1897	03/30/1910	
Baltimore & Ohio Connecting Railroad Company, The	06/31/1892	10/09/1892	Operated under lease by the Baltimore and Ohio Railroad Company since 10/09/1892
Baltimore and Ohio Express	01/01/1877	01/01/1887	Dept. of the Baltimore and Ohio Railroad Co. & service is creditable as service to that employer
Baltimore and Ohio Railroad Company, The	02/28/1827	04/30/1987	April 30, 1987, merged with the Chesapeake & Ohio Railway Co. See Seaboard Coast Line RR
Addison and Northern Pennsylvania Railroad Company	05/07/1886	08/01/1887	
Addison and Pennsylvania Railway Company	08/01/1887	05/20/1898	
American Midland Railroad Company	06/07/1887	06/02/1890	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Baltimore & Ohio Connecting Railroad Company, The	06/31/1892	10/09/1892	
Baltimore & Ohio Southwestern Railroad Company	12/20/1889	10/31/1893	
Baltimore & Ohio Southwestern Railroad Company, The	08/01/1899	06/30/1900	
Baltimore & Ohio Southwestern Railway Company, The	08/12/1893	07/31/1899	
Belington and Northern Railroad Company	01/02/1900	04/30/1987	
Bell, Lewis and Yates Coal Mining Company	09/13/1887	12/30/1890	
Bellaire & St. Clairsville Railway Company, The	12/29/1885	07/25/1888	
Big Level & Kinzua Railroad Company, The	09/15/1881	08/01/1911	
Bowling Green Rail Road Company, The	04/27/1874	04/30/1987	
Bradford, Bordell and Kinzua Railroad Company	05/07/1886	03/08/1892	
Bradford, Bordell and Kinzua Railway Company	03/09/1892	01/06/1904	
Bradford, Bordell and Smethport Railroad Company	03/09/1886	03/08/1892	
Buffalo, Bradford and Kane Railroad Company	01/06/1904	01/11/1905	
Buffalo, Rochester & Pittsburgh Railroad Company	08/18/1881	03/11/1887	
Buffalo and Susquehanna Railroad Company	10/07/1891	12/31/1913	
Charleston, Clendennin & Sutton Railroad Company	05/14/1891	12/31/1902	
Cheat Haven and Bruceton Railroad Company	05/26/1920	12/31/1928	
Cincinnati, Dayton and Chicago Railroad Company	12/31/1891	06/06/1895	
Cincinnati, Dayton and Ironton Railroad Company	03/17/1891	06/06/1895	
Cincinnati, Findlay & Ft. Wayne Railway Co., Inc., The	09/11/1903	11/01/1903	
Cincinnati, Hamilton and Dayton Railroad Company	02/01/1847	06/06/1895	
Cincinnati, Hamilton and Dayton Railway Company, The	06/06/1895	12/31/1917	
Cincinnati, Hamilton and Indianapolis Railroad Co.	02/04/1887	08/01/1902	
Cincinnati, Indianapolis & Western Railway Company	08/28/1902	10/30/1915	
Cincinnati, Washington and Baltimore Railroad Co., The	02/16/1883	12/19/1889	
Cincinnati, Wheeling & New York Railroad Company, The	02/28/1883	04/29/1891	
Clarksburg, Weston & Glenville Railroad & Transportation Co.	08/06/1878	04/10/1889	
Clarksburg, Weston & Midland Railroad Company, The	04/10/1889	02/06/1890	
Cleveland, Lorain & Wheeling Railroad Company, The	03/01/1883	11/10/1893	
Cleveland, Lorain & Wheeling Railway Company, The	11/11/1893	10/01/1915	
Cleveland Terminal & Valley Railroad Company, The	10/01/1895	10/01/1915	
Cleveland, Wooster & Muskingum Valley Railroad Co.	10/01/1890	10/01/1915	
Coal & Coke Railway Company	05/14/1902	12/31/1933	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Columbus & Cincinnati Midland Railroad Company, The	04/13/1882	10/01/1915	
Dayton and Chicago Railway Company, The	06/10/1886	06/14/1887	
Dayton, Ft. Wayne and Chicago Railway Company, The	06/14/1887	02/07/1891	
Dayton and Ironton Railroad Company, The	07/09/1886	06/09/1887	
Decatur and Eastern Railway Company, The	05/16/1894	04/30/1895	
Delphos and Northern Railroad Company, Inc., The	05/14/1903	09/12/1903	
Eastern Ohio Railroad Company, The	05/13/1891	10/01/1915	
Fairmont, Shinnston and Clarksburg Railway Co., The	01/25/1884	11/30/1912	
Falls Creek Railroad Company	07/01/1890	12/31/1896	
Findlay, Ft. Wayne & Western Railroad Company, The	08/11/1890	04/07/1894	
Findlay, Ft. Wayne and Western Railway Company, The	11/07/1894	07/06/1903	
Ft. Wayne and Eastern Railroad Company, The	03/20/1894	11/07/1894	
Georgetown Barge, Dock, Elevator and Railway Co.	09/26/1888	11/30/1891	
Grafton & Belington Railroad Company, The	07/27/1892	11/20/1912	
Grafton & Greenbrier Railroad Company, The	04/18/1881	07/26/1892	
Hampshire Southern Railroad Company	08/30/1906	06/30/1914	
Home Avenue Rail Road Company, The	08/28/1871	06/29/1897	
Indiana, Decatur and Western Railway	05/10/1894	08/31/1902	
Indianapolis, Decatur and Springfield Railway Co., The	03/09/1886	05/09/1888	
Indianapolis, Decatur and Western Railway Company	05/10/1888	05/09/1894	
Indianapolis, Quincy & Missouri River Railway, The	03/19/1887	12/02/1887	
Indianapolis and Wabash Railway Company, The	08/17/1887	12/21/1887	
Keating & Smethport Railroad Company	08/21/1899	08/08/1911	
Little Kanawha Railroad Company	05/01/1896	04/30/1908	
McComb, Deshler and Toledo Railroad Company, The	06/02/1879	05/26/1887	
Monongahela River Railroad Company	10/08/1888	03/31/1900	
Moorefield and Virginia Railroad Company	04/06/1910	11/30/1914	
Morgantown and Kingwood Railroad Company	01/14/1899	12/31/1921	
Mount Jewett, Kinzua and Riterville Railroad Company	04/27/1889	11/10/1942	
Ohio, Indiana and Missouri River Railroad Co., The	05/09/1888	01/07/1889	
Ohio and Little Kanawha Railroad Company	03/01/1900	01/31/1902	
Ohio and Mississippi Railway Company	12/00/1867	10/31/1893	
Ohio Railroad Company	02/04/1887	11/07/1894	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Ohio River Railroad Company	12/27/1882	08/31/1901	
Painesville and Youngstown Railway Company, The	07/24/1879	09/08/1886	
Piqua & Troy Branch Railroad Company, The	10/01/1881	04/19/1887	
Pittsburgh Junction Railroad Company	08/06/1881	12/31/1901	
Pittsburgh and State Line Railroad Company	10/23/1885	03/11/1887	
Pittsburgh and Western Rail Road Company, The	09/28/1881	01/03/1882	
Pittsburgh and Western Railroad Company, The	10/11/1879	09/28/1881	
Pittsburgh and Western Railroad Company, The	01/03/1882	01/31/1902	
Powers, Brown and Company	02/04/1887	09/13/1887	
Ravenswood, Spencer & Glenville Railway Company	04/10/1886	11/20/1912	
Reynoldsville and Falls Creek Railroad Company	02/04/1887	06/23/1929	
Reynoldsville Mining and Manufacturing Company	02/04/1887	07/26/1889	
Ripley & Mill Creek Valley Railroad Company	01/26/1886	11/20/1912	
Roaring Creek & Belington Railroad Company	11/11/1893	12/31/1904	
Roaring Creek & Charleston Railroad Company	04/14/1893	06/30/1904	
Rural Valley Railroad	04/30/1900	06/30/1925	
Silver Lake Railway Company	03/22/1877	09/30/1910	
Sinnemahoning Valley Railroad Company, The	05/08/1885	09/30/1893	
Springfield & Decatur Railway Company, Inc., The	05/13/1901	11/09/1901	
Staten Island Rapid Transit Railway Company	07/28/1899	01/31/1972	Transferred passenger operations to NY City. 2/02/1972 merged the remaining operations into B&O
Toledo, Cincinnati and St. Louis RR Co. (7th Company)	05/08/1883	03/15/1892	
Toledo, Delphos and Burlington Railroad Company	10/25/1881	04/01/1882	
Toledo, Findlay and Springfield Railway Company, The	07/05/1889	12/01/1890	
United Terminal Railway Company, The	10/09/1889	10/16/1896	
Valley Railroad Company, The (of Virginia)	02/01/1866	06/30/1909	
Valley Railway Company (of Ohio)	08/21/1871	09/30/1895	
Wellsville, Coudersport and Pine Creek Railroad Co.	11/14/1881	12/31/1895	
West Virginia and Pittsburgh Railroad Company	02/06/1890	11/20/1912	
West Virginia Short Line Railroad Company	02/07/1895	11/20/1912	
Weston & Buckhannon Railroad Company	05/31/1882	09/17/1889	
Zanesville and Ohio River Railway Company, The	06/15/1883	02/28/1900	
Baltimore & Ohio Southwestern Railroad Company	12/20/1889	10/31/1893	See Baltimore and Ohio Railroad Company, The
Baltimore & Ohio Southwestern Railroad Company, The	08/01/1899	06/30/1900	Operated under lease by the Baltimore and Ohio Railroad Company since 06/30/1900

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Baltimore & Ohio Southwestern Railway Company, The	08/12/1893	07/31/1899	See Baltimore and Ohio Railroad Company, The
Baltimore and Ohio Storage Warehouse Company			Service and comp. through Nov. 1964 is creditable to The Baltimore and Ohio RR Co.
Baltimore and Philadelphia Railroad Company, The	02/21/1883	DATE	Company's railroad operated under lease by The Baltimore and Ohio
Baltimore and Potomac Railroad Company	05/06/1853	11/01/1902	See Pennsylvania Railroad Company
Baltimore and Sparrows Point Railroad Company, The	02/11/1889	01/02/1919	See Pennsylvania Railroad Company
Baltimore Steam Packet Company	03/18/1840	06/20/1949	See Chesapeake Steamship Company of Baltimore City which ceased operations 06/20/1949
Baltimore Terminal Company	06/05/1905	03/31/1911	Washington, Baltimore and Annapolis Electric RR Co. was known by this name during this period
Baltimore Union Stock Yards, Inc.	01/31/1891	09/28/1967	
Union Stock Yard Company of Baltimore County	01/31/1891	05/15/1957	Name by which Baltimore Union Stock Yards, Inc. used during this period
Baltimore & Virginia Steamboat Company			Employer is not covered
BAMA Railcar, Inc.			Employer is not covered
Bamberg, Eberhardt and Walterboro Railway Company	05/15/1913	11/11/1937	No records are available
Bamberger Electric Railroad Company	08/19/1917	06/30/1939	Succeeded by Bamberger Railroad Company on 07/01/1939
Bamberger Railroad Company	07/01/1939	03/31/1964	
Bamberger Electric Railroad Company	08/19/1917	06/30/1939	
Great Salt Lake & Hot Springs Railway Company	11/22/1890	10/29/1896	
Salt Lake & Ogden Railway Company	03/17/1896	08/19/1917	
Bamberger Transportation Company	12/15/1926	07/07/1953	
Ban, S.; Ban, S., Company; Ban, S., Company, Inc., The	08/01/1897	09/01/1906	Individuals engaged in service under agreement between Oregon RR & Navigation Co. service is creditable
Bangor and Aroostook Railroad Company	02/13/1891	01/08/2003	All assets were sold to Montreal, Maine & Atlantic Railway, LTD. (BA No. 2135).
Bangor and Katahdin Iron Works Railway	08/02/1881	06/30/1887	
Bangor and Piscataquis Railroad Company	03/01/1861	04/01/1892	
Patton and Sherman Railroad Company	10/08/1895	12/31/1900	
Bangor & Aroostook Transportation Company	11/23/1936	01/31/1941	Operations were taken over by the Bangor and Aroostook Railroad Co. on 2/01/1941
Bangor Hydro-Electric Company	04/01/1925	07/28/1931	Acquired the properties of the Bangor Railway & Electric Co. on 4/01/1925
Bangor Investment Company			Employer is not covered
Bangor and Katahdin Iron Works Railway	08/02/1881	06/30/1887	See Bangor and Aroostook Railroad Company
Bangor and Piscataquis Railroad Company	03/01/1861	04/01/1892	See Bangor and Aroostook Railroad Company
Bangor and Portland Railway Company	05/19/1879	06/30/1909	See Delaware, Lackawanna and Western Railroad Co., no records available.
Bangor Railway & Electric Company	07/01/1905	04/01/1925	Succeeded on 04/01/1925 by Bangor Hydro-Electric Company
Bankers Mutual Life Insurance			Merged - See Trustmark Insurance Company
Bankers Trust Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Bankhead Enterprises, Inc			Employer is not covered
Bankhead Maintenance Company			Employees performing service under contract with Norfolk Southern Railroad are not covered
Bankhead Railway Services			Service performed by employees are not covered
Bankhead Railway Welding			Employees performing service under contract are not covered
Banner Fork Coal Corporation			Not an employer & service rendered in the operation of the "Banner Fork RR" is not creditable.
Banner Fork Railroad			Employer is not covered
Barber Asphalt Corporation			Employer is not covered
Barber Asphalt Paving Company			Employer is not covered
Barberton Belt Line Railroad Company, The	03/19/1891	05/14/1902	See Akron & Barberton Belt Railroad Company, no records available.
Barberton & Southern Railroad Company, Inc.	09/05/1899	04/26/1905	See Akron & Barberton Belt Railroad Company
Barclay Coal Company	01/01/1891	09/23/1891	See Susquehanna and New York Railroad Company
Barclay Railroad Company, The	09/24/1891	05/26/1902	See Susquehanna and New York Railroad Company
Barclay Coal Company	01/01/1891	09/23/1891	Known by this name during periods operated by Barclay Railroad Company
Towanda Coal Company	02/04/1887	12/31/1890	Known by this name during periods operated by Barclay Railroad Company
Barkalow Brothers			Employer is not covered
Barkalow Brothers, Book and News Dealers			Employer is not covered
Barkalow Brothers Company			Employer is not covered
Barkalow Brothers News Company			Employer is not covered
Barlett & West Engineers, Inc			Employer is not covered
Barnegat Railroad Company	03/19/1894	12/31/1908	Creditable as service to the Manahawkin & Long Beach Transportation Co.
Barnegat Railroad Company	06/25/1909	06/06/1923	Creditable as service to the Tuckerton Railroad Company
Barnes Railroad Services, Inc.			Employer is not covered
Barnett and Record Company			Not an employer & service to between M. J. Peppard & Chicago & North Western Railway Co., is not creditable
Barney & Smith Car Company			Employer is not covered
Barnsdall Corporation	01/21/1919	03/31/1936	Name by which Barnsdall Oil Company was known during this period
Barnsdall Oil Company			Not covered. AKA Pittsburgh Investment Co. from 11/1916- 01/1919 & Barnsdall Corp. 1/1919-3/1936
Barnsdall Refining Company			Employer is not covered
Barnwell Railway Company, The	12/21/1882	05/14/1891	See Southern Railway Company
Barre and Chelsea Railroad Company	09/18/1913	06/30/1957	
Barre Railroad Company	12/31/1889	09/17/1913	
East Barre & Chelsea Railroad Company	11/30/1892	09/17/1913	
Montpelier and Wells River Railroad	01/01/1877	12/31/1944	Acquired property

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Barre and Montpelier Traction and Power Company			Employer is not covered
Barre Railroad Company	12/31/1889	09/17/1913	Company's properties acquired by the Barre and Chelsea Railroad Company on 09/18/1913
Barren Fork Railroad			Employer is not covered
Barren Fork Railroad Company			Employer is not covered. Owned and operated by Eagle Coal Company
Barrs Tram Railroad	12/31/1908	01/24/1923	Service creditable to the Atlantic Coast Line Railroad Company for this period
Bartlett Florence Railway	06/19/1909	06/14/1911	Company 's properties acquired by the Bartlett Western Railway on 06/15/1911
Bartlett Western Railway	06/15/1911	12/02/1935	
Bartlett Florence Railway	06/19/1909	06/14/1911	
Barton County and Santa Fe Railway Company, The	02/21/1917	12/30/1942	Leased to The Atchison, Topeka & Santa Fe Railway Co., since 03/01/1920 & merged 12/31/1942
Basin Livestock Commission Company			Employer is not covered
Bassett Livestock Sales Company			Employer is not covered
Bastrop & Lake Providence Railroad Company	01/01/1916	09/05/1918	No records are available
Batavia and Eastern Railway Company			Employer is not covered
Bates & Rogers Construction Company			Not an employer & service under contracts dated 08/20/1916, 12/21/1907 & 04/10/1915 not creditable
Batesville and Brinkley Railroad Company	02/04/1887	01/09/1890	See Chicago, Rock Island & Texas Railway Company
Batesville Southwestern Railroad Company	06/30/1916	09/08/1930	No records are available
Bath and Hammondsport Railroad Company	01/17/1872	04/27/1994	Operated under contract by Leon Jaycox & W. G. Aber from 12/01/1921 through 07/24/1935
Baton Rouge Bus Company			Employer is not covered
Baton Rouge Southern Railroad, LLC	11/2/2008	DATE	Became an Employer on November 2, 2008, the date it began operations.
Batson Brothers			Not an employer & service under verbal contract with Dardanelle & Russellville is not creditable
Batten Kill Railroad Company, Inc.	07/12/1982	DATE	
Battenkill Business Service			See Linda Drunsic
Battle Creek & Bay City Railway Company	02/21/1888	11/11/1889	See New York Central Railroad Company (Delaware), The
Battle Creek and Sturgis Railway Company	11/14/1889	01/01/1980	Leased to The NY Central RR Co. (Delaware), and its predecessor since 02/01/1890
Bauxite & Northern Railway Company	11/03/1906	DATE	
Baxter, G. S., & Company			See Dyal-Upchurch Company
Bay City and Alpena Railroad Company	01/18/1881	04/01/1883	Prior to 04/02/1883, Detroit, Bay City & Alpena RR Co. operated under this name
Bay City and Battle Creek Railway Company	11/12/1889	09/30/1916	See New York Central Railroad Company (Delaware), The
Bay City Belt Line Railroad Company	06/13/1889	05/06/1903	See Pere Marquette Railway Company
Bay Colony Railroad Corporation	06/12/1982	DATE	
Bay De Noquet Company			Employer is not covered
Bay Line Railroad, LLC, " The"	01/01/1994	DATE	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
A & G Railroad, LLC	01/01/1994	06/26/1996	Merged
Bay Minette and Fort Morgan Railroad Company	06/21/1904	07/18/1921	See Louisville and Nashville Railroad Company
Bay Point and Clayton Railroad Company	08/29/1906	12/31/1945	No records are available
Bay Ridge Operating Company, Inc.			Employer is not covered
Bay Shore Connecting Railroad Company	09/29/1904	DATE	Since 12/1906, operated under lease by The Central RR Co. of New Jersey & Lehigh Valley RR Co.
Bay State Street Railway Company			Employer is not covered
Bay Terminal Railroad Company, The	03/15/1895	09/30/1955	
Bayfield Transfer Railway Company	12/31/1898	01/01/1916	
Bayou Railcar Services, Incorporation			Investigation closed 07/15/1992
BDM Corporation			Investigation closed 03/24/1994
BDW, LLC			See Bad Water Railway, LLC
B & E Railroad, Inc			Not a covered employer. Name changed to Allegheny Southern Railroad, Inc. effective 04/11/1997
Bear Creek Mill Company's Railroad	06/01/1901	06/01/1904	See Manistee & Repton Railroad Company, Inc.
Beard Land & Investment Company			Employer is not covered
Beardon & Ouachita River Railroad	07/01/1905	03/30/1911	No records are available
Beattyville and Cumberland Gap Railroad Company, The	07/21/1893	07/09/1900	See Louisville and Nashville Railroad Company
Beaufort E. Coast RR Co. d/b/a Beaufort & Morehead RR Co.	08/01/1937	02/04/1991	Formerly A.T. Leary Jr. Lesser, Inc. d/b/a Beaufort & Morehead RR. Name changed 2/1990.
Beaufort and Morehead Railway, Inc.	02/04/1991	12/31/1999	Successor to Beaufort East Coast RR d/b/a Beaufort and Morehead Railroad. Wholly owned subsidiary of 8055.
Beaufort & Morehead Railway, Inc.	12/28/2001	11/30/2002	Operations were taken over by the Carolina Rail Service, LLC, BA # 4576
Beaufort Terminal, Inc.			Name changed to Business Mediation Services, Inc. effective 06/25/1997
Beaumont and Great Northern Railroad, The	06/22/1905	04/01/1923	Waco, Beaumont, Trinity & Sabine Railway Co. was known by this name during this period
Beaumont, Sour Lake & Western Railway Company, The	08/08/1903	03/02/1956	See Missouri Pacific Railroad Company
Beaumont Traction Company			Employer is not covered
Beaumont Wharf and Terminal Company	03/26/1897	06/30/1957	Company merged into the Gulf, Colorado and Santa Fe Railway Company on 07/01/1957
Beaver Connecting Railroad Company			Employer is not covered
Beaver Creek Water Company	10/24/1900	01/01/1954	See Reading Company
Beaver Dam Railroad Company (of Tennessee)	05/13/1901	01/01/1918	Leased to the Beaver Dam RR Co. (Virginia) from 04/01/1911 to 06/30/1913
Beaver Dam Railroad Company (Virginia)	04/01/1911	01/01/1929	No records are available
Beaver Livestock Sale, The			Employer is not covered
Beaver, Meade and Englewood Railroad Company	01/19/1912	01/16/1973	Records prior to 1927 are not available. Acquired in 1931 by Missouri, Kansas-Texas RR Co.
Beaver, Penrose & Northern Railway Company, The	06/01/1909	04/25/1919	No records are available

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Beaver Portland Cement Company	01/10/1935	10/27/1940	An employer with respect to its operation of the railroad known as California & Oregon Coast RR
Beaver Timber Company			Employer is not covered
Beaver Valley Railroad Company	09/29/1899	12/24/1941	Operated by Cleveland & Pittsburgh RR Co., Pennsylvania RR Co. & Pittsburgh & Lake Erie RR Co
Beaver Valley Traction Company			Employer is not covered
Beaverton & Willsburg Railroad Company	11/06/1906	07/01/1916	See Southern Pacific Company
Bechtel, W. A., Company			Not an employer
Bedford Belt Railway, The	03/31/1892	12/01/1910	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Bedford Stone Railroad Company	04/25/1901	01/01/1918	No records are available
Bedford and Wallner Railroad Company	11/27/1905	01/01/1917	No records are available
Bee Line			Employees of the Lehigh Valley RR Co. See Lehigh Valley RR Co.
Bee Line Railroad, Inc.			Employer is not covered
Beech Creek, Clearfield and South Western Railroad Co.	08/12/1882	06/30/1886	
Susquehanna and South Western Railroad Company	08/12/1882	03/20/1883	Name by which Beech Creek, Clearfield & South Western RR Co. known during this period
Beech Creek Coal and Coke Company			Operated Hooverhurst and Southwestern Railroad Co., as agent, from 04/01/1903 to 08/31/1906
Beech Creek Extension Railroad Company	04/01/1905	05/31/1905	Operated under lease by the New York Central Railroad Company (Delaware), since 05/31/1905
Beech Creek Railroad Company	06/30/1886	09/30/1890	Operated under lease by the New York Central Railroad Company (Delaware), since 10/01/1890
Beech Mountain Lumber Company			Employer is not covered
Beech Mountain Railroad Company	04/01/1954	DATE	Update on the status of BMR still reporting employees earnings. (6/1/09).
Beime & Clear Lake Railroad	06/30/1910	11/30/1924	No records are available
Bekins Household Shipping Company			Employer is not covered
Belfast and Moosehead Lake Railroad Company	07/01/1867	08/27/2003	Leased to the Maine Central RR Co from 04/21/1871 to 12/31/1925-See RailStar Corp. d/b/a Belfast & Moosehead Lake RR Co
Belington and Beaver Creek Railroad Company, The			Service is creditable as service to the W. Virginia, Central & Pittsburgh Railway Co. See Western Maryland Railway Co
Belington and Northern Railroad Company	01/02/1900	04/30/1987	See Baltimore & Ohio Railroad Co., The
Bell's Gap Railroad Company	05/11/1871	12/30/1889	See Pennsylvania Railroad Company
Bell, Lewis and Yates Coal Mining Company	09/13/1867	12/30/1890	See Baltimore and Ohio Railroad Company, The
Bell Telephone Company			Employer is not covered
Bellaire & St. Clairsville Railway Company, The	12/29/1885	07/25/1888	See Baltimore and Ohio Railroad Company, The
Bellaire, Zanesville and Cincinnati Company, The	02/04/1887	08/27/1902	Succeeded by the Ohio River & Western Railway Company 08/28/1902
Belle Fourche Live Stock Exchange			Employer is not covered
Belle Fourche Valley Railway Company	05/26/1909	04/30/1920	Operated by Chicago and North Western Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Bellefonte Central Railroad Company	12/01/1891	10/12/1983	Ceased to be covered employer under the RRA and RUIA 10/12/1983 when ICC approved abandonment.
Buffalo Run, Bellefonte and Bald Eagle Railroad Co.	09/21/1882	11/30/1891	
Belleville City Railway Company	02/25/1867	03/25/1895	See Illinois Central Railroad Co.
Belleville Electric Railway Company	12/09/1893	02/18/1902	See East St. Louis & Suburban Railway Company
Bellevue and Cascade Railroad Company, The	06/09/1933	03/14/1936	No records are available. See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Bellingham Bay and British Columbia Railroad Company	06/21/1886	12/31/1912	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Bellingham Bay and Eastern Railroad Company	12/17/1891	07/01/1903	See Northern Pacific Railway Company
Bellingham International Railroad, LLC	12/11/1998	02/13/2002	Upon reconsideration ruled not to be a covered employer (B.C.D. 02-15). Owned by Bellingham Cold Storage Co.
Bellingham and Northern Railway Company	12/31/1912	01/01/1919	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Belt Line Railway Company, The	12/06/1889	02/01/1943	Ceased being an employer on February 1, 1943, The date it merged with Atlantic Coast Line Railroad Company.
Belt Railroad Company of Indianapolis	05/14/1883	12/21/1883	See Belt Railroad and Stock Yards Company, The
Belt Railroad and Stockyard Company	03/07/1881	12/21/1883	See Belt Railroad and Stock Yards Company, The
Belt Railroad and Stock Yards Company, The	12/21/1883	02/21/1961	February 21, 1961, name was changed to Indianapolis Stockyards Company, Inc.
Belt Railroad Company of Indianapolis	05/14/1883	12/21/1883	
Belt Railroad and Stockyard Company	03/07/1881	12/21/1883	
Union Railroad, Transfer & Stockyard Company	08/29/1876	03/07/1881	
Belt Railway Company of Chattanooga	10/02/1895	11/11/1946	Company properties were acquired by the Alabama Great Southern Railroad Company Notice 96 dated 4/25/1944 Service prior to 10/2/1895 is not creditable. Company's railroad operated by its own organization from 10/2/1895 to April 1896; since the latter date
Belt Railway Company of Chicago, The	11/22/1882	DATE	
Chicago, Peoria and Western Railroad Company	07/27/1898	01/01/1912	
Belton Railroad Company	06/01/1961	12/30/1991	Ceased to be an employer effective December 30, 1991, the date on which the corporation was dissolved.
Belvidere & Delaware River Railway Company, Inc.	11/11/1995	DATE	
Benefit Association of Railway Employees			Employer is not covered
Benefit Trust Life Insurance			Merged - See Trustmark Insurance Company
Bankers Mutual Life Insurance			Merged into Benefit Trust Life 01/01/1994
Bennettsville and Cheraw Railroad Company	02/27/1899	01/31/1951	Known as Bennettsville & Osborne RR Co. prior to 06/23/1902
Bennettsville and Osborne Railroad Company	02/27/1899	06/23/1902	Name by which Bennettsville and Cheraw Railroad Company was known during this period
Bennington and Hoosick Valley Railway Company			Employer is not covered. Company's properties acquired by Bennington & North Adams St. Railway
Bennington & North Adams Street Railway Company			Employer is not covered
Bennington and Rutland Railway	08/09/1877	02/28/1901	See Rutland Railway Corporation
Bentley Bros., Inc.			Not an employer

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Bentley, J. A., Lumber Company			Employer is not covered
Benton & Fairfield Railway Company			Employer is not covered
Benton Harbor, Coloma & Paw Paw Lake Train Railway Co., The	09/12/1895	05/07/1903	See Pere Marquette Railway Company
Benton Harbor-St. Joe Railway & Light Company	07/01/1909	10/30/1927	An employer at least with respect to its railway operations.
Benton Southern Railroad Company	02/20/1915	DATE	Operated by its own organization from 7/29/1915-9/10/1915; & 9/11/1915-date, by the Illinois Central RR Co.
Bentonville Railroad Company	02/11/1882	11/17/1900	See St. Louis-San Francisco Railway Company
Benwood and Wheeling Connecting Railway Company	01/30/1900	09/30/1960	
Bergen County Railroad Company, The	09/09/1880	07/30/1942	Leased to the Erie Railroad Co. & its predecessor since 09/09/1880. See Erie Railroad Company
Bergen and Dundee Railroad Company	07/08/1885	07/31/1942	Company's railroad operated by the Erie RR Co. from 07/01/1932 - 07/31/1942. See Erie RR Co.
Bergeff & Wardell			Employer is not covered
Berkeley Street Railway Company			Employer is not covered
Berkman Rail Services, Inc. d/b/a Kiski Junction Railroad	07/13/1995	5/31/2005	Ceased being an employer on 5/31/05 the date on which it last comp its employees
Berkshire Motor Coach Lines, Inc.			Employer is not covered
Berlin Branch Rail Road Company	03/23/1876	06/15/1903	See Berlin Railroad Company
Berlin Mills Railway	12/31/1903	01/31/1970	February 1, 1970, properties acquired by Berlin Mills Railway Inc.
Berlin Mills Railway Inc.	02/01/1970	07/09/1999	
Berman Rail Services			See Kiski Junction Railroad d/b/a Berman Rail Services
Bernice & Northwestern Railway Company	09/28/1908	06/30/1911	No records are available
Berwind Railway Service Company			Investigation closed 10/01/1993
Berwind-White Coal Mining Company			Employer is not covered
Bessemer and Lake Erie Railroad Company	12/31/1900	DATE	Stock owned by Transtar, Inc.
Meadville and Limesville Railway Company, The	02/12/1884	06/30/1891	
Pittsburgh, Bessemer & Lake Erie Railroad Co., The	01/18/1897	10/31/1949	
Pittsburgh, Shenango and Lake Erie Railroad Co., The	01/02/1888	01/17/1897	
Shenango and Allegheny Railroad Company	04/01/1867	02/09/1888	
Beta Group, Inc.			Employer not covered
Bethlehem Iron Co. (South Bethlehem, Pennsylvania)	06/01/1890	04/12/1912	Service of engineers, firemen, conductors & brakemen engaged in switching is creditable
Bethlehem Loading Company			Employer is not covered
Bethlehem Shipbuilding Corporation, Ltd.			Employer is not covered. See Fore River Railroad
Bethlehem Steel Company	03/01/1925	02/28/1941	See Conenaugh & Black Lick Railroad
Bethlehem Steel Company (Sparrows Point, Maryland)	07/01/1916	12/26/1916	See Patapsco & Back Rivers Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Bethlehem Steel Company	11/00/1918	08/01/1942	See Philadelphia, Bethlehem & New England Railroad Company
Bethlehem Steel Company	03/30/1923	03/23/1925	See Conemaugh & Black Lick
Bethlehem Steel Company (South Bethlehem, PA)	01/01/1890	01/01/1912	Service of engineers, firemen, conductors & brakemen engaged in switching is creditable
Bethlehem Steel Company (Steelton & Highspire, PA)	01/01/1901	11/01/1916	See Steelton & Highspire Railroad Company
Bethlehem Steel Corporation			Employer is not covered
Brandywine Valley Railroad Company, LLC	02/01/1982	05/07/2003	Assets purchased by ISG Railways, Inc
Conemaugh & Black Lick Railroad Company, LLC	12/31/1923	05/07/2003	Subsidiary of Bethlehem Steel Corp.
Keystone Railroad, LLC	04/12/1910	05/07/2003	Subsidiary of Bethlehem Steel Corp.term not # 03-81
Lake Michigan & Indiana Railroad Co., LLC	10/20/2001	05/07/2003	Assets purchased by ISG Railways, Inc.
Patapsco & Black Lick Railroad Company, LLC	12/26/1916	05/07/2003	Assets purchased by ISG Railways, Inc
Steelton & Highspire Railroad Company, LLC	11/16/1916	05/07/2003	Assets purchased by ISG Railways, Inc.
Upper Merion & Plymouth Railroad Company, LLC	01/10/1990	05/07/2003	Assets purchased by ISG Railways.term 10/28/03 term 03-99
Bettendorf Company, The			Employer is not covered
Betts, J. S., Lumber Company			Employer is not covered
Beverly Sales Company			Employer is not covered
Bevier & Southern Railroad Company	09/19/1914	03/31/1986	
Kansas & Texas Coal Railway Company	03/31/1900	07/24/1902	
Missouri & Louisiana Railroad Company, The	05/05/1898	09/19/1914	
BGM Equipment Company, Inc.	12/23/1986	10/01/2007	Ceased being a covered employer effective 10/01/2007, The date of the merger with Rarus Railway Company.
BG & CM Railroad Company	06/23/2005	DATE	
B&H Rail Corporation	01/01/2001	DATE	Name changed from Conhocton Valley Railroad Corporation effective 10/16/2001
Conhocton Valley Railroad Corporation	01/01/2001	10/16/2001	Name by which B&H Rail Corporation was known during this period
BHP Arizona Railroad Company	04/10/1996	10/18/2004	Name Changed to Magma Arizona Railroad Company (Changed back to original name 10/13/1914)
Magma Arizona Railroad Company	10/13/1914	DATE	Subsidiary of BHP Copper, Inc.
Magma Arizona Railroad Company	10/13/1914	04/10/1996	Name by which BHP Arizona Railroad Company was known during this period
BHP Copper, Inc.			Employer is not covered
BHP Arizona Railroad Company	04/10/1996	10/18/2004	Subsidiary (changed ownership renamed Magma Arizona Railroad Company)
BHP Copper, Inc., Locomotive Shop Employees			Employees are not covered
BHP Nevada Railroad Company	06/07/1996	DATE	See Robinson Nevada Railroad Name Change
San Manuel Arizona Railroad Company	02/02/1955	DATE	Subsidiary
BHP Nevada Railroad Company	06/07/1996	DATE	Owned by BHP Copper, Inc. Name changed to Robinson Nevada Railroad Company eff 4/21/2004
Biach Industries			Investigation closed 01/14/1994

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Big Blackfoot Railway Company	01/13/1910	12/31/1916	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Big Creek Coal Company			Employer is not covered
Big Creek and Telocaset Railroad Company, The	01/10/1927	03/31/1959	See Collins Pine Company, Collins Pondosa Lumber Co., and Mount Emily Lumber Co.
Big Eagle Rail, LLC	08/20/2000	DATE	Per OGC. No further action necessary per Attorney Advisor.
Big Falls Railway Company	07/01/1895	12/10/1912	No records are available
Big Fork and International Falls Railway Company	12/02/1907	01/01/1923	See Northern Pacific Railway Company
Big Fork and Northern Railway Company	02/20/1905	DATE	Railroad operated under lease the Minnesota & International Rwy prior to 10/1941. See Northern Pacific Rwy
Big Four Freight Traffic Association			Employer is not covered
Big Level & Kinzua Railroad Company, The	09/15/1881	08/01/1911	See Baltimore & Ohio Railroad Company, The
Big Salkehatchie Cypress Company			Employer is not covered
Big Sandy and Cumberland Railroad Company	01/25/1900	06/30/1931	See Norfolk and Western Railway Company
Big Sandy, East Lynn and Guyan Railroad Company	06/16/1902	04/25/1906	See Norfolk and Western Railway Company
Big Sandy & Kentucky River Railway Company	10/01/1913	09/22/1930	See Chesapeake and Ohio Railway Company, The
Big Sandy Railway Company	12/01/1904	06/01/1906	See Chesapeake and Ohio Railway Company, The
Big Spring Rail Systems, Inc	08/27/2012	DATE	Employer became a covered on August 27, 2012, the date BSRS first began training its employees.
Big Stone Gap & Powell's Valley Railroad Company	12/30/1911	12/31/1915	No records are available
Big Stone Gap & Powell's Valley Railway Company	11/30/1890	12/29/1911	
Big Stone Gap & Powell's Valley Railway Company	11/30/1890	12/29/1911	See Big Stone Gap & Powell's Valley Railroad Company
Big Stony Railway Company	01/16/1892	12/09/1913	See Norfolk and Western Railway Company
Big Three, Inc.			Employer is not covered
Bighorn Divide & Wyoming Railroad, Inc.	06/01/2002	DATE	Covered Employer effective June 1, 2002, the date as of which its first employee was first compensated.
Billeaud Sugar Factor, Limited			Employer is not covered
Billings and Central Montana Railway Company	03/05/1912	10/01/1921	See Northern Pacific Railway Company
Billings Public Stockyards	05/09/1941	10/31/1944	Name by which Saint Paul Union Stockyards Co. operated its Billings, Montana branch
Billings Union Stockyards	09/23/1940	05/08/1941	Name which St. Paul Union Stockyards Co. operated its Billings, MT branch & changed name
Biloxi Electric Railway and Power Company	12/17/1902	09/30/1905	See Gulfport and Mississippi Coast Traction Company
Biloxi-Gulfport City Lines			Employer is not covered
Bingham and Garfield Railway Company	07/08/1908	07/31/1948	
Binghamton Railway Company			Employer is not covered
Birch Valley Lumber Company			Employer is not covered
Bird and Wells Lumber Company, The	12/31/1891	09/20/1892	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Birmingham & Atlantic Railroad Company	10/01/1890	05/11/1919	No records are available

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Talladega and Cousa Valley Railroad Company	02/04/1887	09/30/1890	
Birmingham Belt Railroad Company	09/07/1899	01/13/1969	Ceased being an employer January 13, 1969, Due to Dissolution
Highland Avenue and Belt Railroad Company	02/18/1887	09/06/1899	
Birmingham & Bessemer Car Interchange Assn. of Birmingham, Alabama	01/01/1916	04/30/1963	See Birmingham Southern Railroad Company
Birmingham Car Service Association	03/01/1891	11/01/1891	See Southeastern Demurrage & Storage Bureau
Birmingham, Columbus & St. Andrews Railroad Co.	01/29/1903	09/25/1926	See Alabama & Western Florida RR Co.
Birmingham Electric Company			Employer is not covered
Birmingham & Gulf Railway & Navigation Company	11/01/1907	02/01/1913	An employer at least with respect to its railway operations. See Alabama Power Company
Birmingham Local Freight Agents' Association	12/31/1904	05/31/1960	No records are available
Birmingham Mineral Railroad Company	01/07/1884	07/11/1904	See Louisville and Nashville Railroad Company
Birmingham & Northwestern Railway Company, The	08/16/1910	04/30/1927	See Gulf, Mobile and Ohio Railroad Company
Birmingham Rail & Locomotive Company			Employer is not covered
Birmingham Railway Light and Power Company			Employer is not covered
Birmingham, Selma & Mobile Railroad Company	12/23/1913	11/30/1931	No records are available
Birmingham, Selma and Pensacola Railroad Company	06/30/1911	12/22/1913	
Birmingham, Selma and New Orleans Railway Company	11/16/1886	04/21/1902	See Louisville and Nashville Railroad Company
Birmingham, Selma and Pensacola Railroad Company	06/30/1911	12/22/1913	See Birmingham, Selma & Mobile Railroad Company
Birmingham, Sheffield & Tennessee River Railway Co.	04/09/1889	11/30/1895	See Southern Railway Company
Birmingham & Southeastern Railroad Company	02/01/1925	03/05/1965	
Birmingham & Southeastern Railway Company	05/01/1911	02/01/1925	
Tallahassee & Montgomery Railway Company	03/31/1896	06/24/1912	
Union Springs and Northern Railway Company	11/30/1901	05/01/1911	
Birmingham & Southeastern Railway Company	05/01/1911	02/01/1925	See Birmingham & Southeastern Railroad Company
Birmingham Southern Railroad Company	02/17/1899	11/8/2002	Part of the Tennessee Coal, Iron and Railroad Company. Stock owned by Transtar, Inc.
Birmingham Terminal Company % Norfolk Southern Corporation	07/01/1907	06/01/1986	Ceased to be an Employer on June 1, 1986, The date it was dissolved.
Birmingham Terminal Railway, LLC	02/01/2012	DATE	Employer became a covered railroad on February 1, 2012, the date railroad operations began.
Birmingham and Tuscaloosa Railroad Company	07/27/1910	10/09/1915	See Louisville and Nashville Railroad Company
Birmingham-Tuscaloosa Railway & Utilities Company	02/01/1913	07/01/1915	An employer at least with respect to its railway operations. See Alabama Power Company
Biscayne Stevedoring Company			Employer is not covered
Bishop, Bullen & Company			Employer is not covered
Bishop, Hammond & Company			Employer is not covered
Bishop, Hammond & Jackson			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Bishopville Railroad Company, The	12/21/1882	01/08/1892	See Atlantic Coast Line Railroad Company
Bismarck, Washburn and Great Falls Railway Company	05/13/1889	05/03/1904	See Minneapolis, St. Paul & Sault Ste. Marie Railway Company
Bi-State Development Agency of the Missouri-Illinois Metropolitan District			Employer is not covered
B & K Locomotive Service, Inc.			Employer is not covered
Black Bayou Railroad Company	07/01/1910	03/31/1922	No records are available
Black Betsy Coal Mining Company			Employer is not covered
Black Hills Central Railroad			Employer is not covered
Black Hills and Fort Pierre Railroad Company	11/01/1888	08/01/1901	See Chicago, Burlington and Quincy Railroad Company
Black Hills & Western Railroad Corporation			Investigation closed 01/04/1994. Wholly-owned sub. of Dakota, Minnesota & Eastern RR Corp.
Black Hills and Western Railroad			Name was corrected on L-70-60 See Black River & Western Corporation.
Black Mountain Railroad Company, The	06/24/1917	07/10/1936	Leased to Louisville & Nashville RR Co (5/31/1923-7/10/1936) & acquired by the same co. 7/11/1936
Black Mountain Railway Company (North Carolina)	04/21/1910	03/31/1955	Properties acquired by the Yancey Railroad Company. See Clinchfield Railroad Company
Black Mountain Railway Company (Virginia)	06/27/1903	04/29/1908	See Southern Railway Company
Black River Traction Company			Employer is not covered
Black River and Western Corporation	03/16/1970	DATE	Notice # 70-11 dated March 18, 1970 name shown as Black River & Western Railroad.
Black Warrior Mill Company			Employer is not covered. Known as the Henderson Land & Lumber Co. prior to 10/15/1915
Blacklands Railroad Inc., The	03/01/1999	DATE	Covered Employer effective March 1, 1999.
Blacklick and Yellow Creek Railroad Company	06/15/1904	04/19/1911	See Cambria and Indiana Railroad Company
Blacksher Company			Employer is not covered
Blackstone Capital Partners L. P.			Employer is not covered
Blackstone & Lunenburg Railroad Company	02/15/1905	04/25/1910	See Norfolk and Western Railway Company
Blackville, Alston and Newberry Railroad Company	01/06/1888	05/14/1891	See Southern Railway Company
Blackwater Lumber Company			Employer is not covered. Succeeded by the Thompson Lumber Company sometime in 1905
Blackwell, Enid & Southwestern Railway Company	04/01/1901	02/03/1903	No records are available. See St. Louis-San Francisco Railway Company
Blackwell, Enid & Texas Railway Company	12/31/1902	06/30/1904	See St. Louis, San Francisco & Texas Railway Company
Blackwell Industrial Authority			Employer is not covered
Blackwell Northern Gateway Railroad Company	01/02/2006	DATE	
Blackwell & Northern Railway Company, Inc.	05/15/2000	DATE	Investigation closed 05/2/2008. Ruled to be a covered employer
Blackwood Coal and Coke Company			See Rio Grande Railroad Company
Blackwood Lumber Company, Inc.			Employer is not covered
Blair Gap Water Supply Company	02/01/1905	01/01/1956	Ceased to be employer on January 1, 1956.
Blakely Railroad Company			Employer is not covered

Employer	Covered From	Covered To	Remarks
Blakely Southern Railroad Company	07/01/1911	06/30/1914	No records are available
Blaney and Southern Railway Company	07/01/1903	05/31/1925	No records are available. Sold to Wisconsin Land & Lumber Co. 05/31/1925
Blandburg Water Company	02/10/1905	5/12/1969	Ceased being employer on may 12/1969. Merged
Blasingame Brothers, Inc.	05/03/1985	12/31/2002	Operates rail line under contract with Huntsville & Madison County Railroad Authority.
B. of L. E. Cooperative Association			Employer is not covered
B.L.E. Printing Company, Inc.			Employer is not covered. Also known as Engineers Printing Company
Bliss & Laughlin, Incorporated			Employer is not covered
Blissfield Railroad Company, The	01/01/1936	11/30/1936	
Bloomer Line, The			See Bloomer Shippers Connecting Railroad Company d/b/a
Bloomer Shippers Connecting RR Co., d/b/a Bloomer Line, The	04/08/1985	DATE	
Bloomer Shippers Railway Redevelopment League, The			Employer is not covered
Bloomfield Lumber Company			Employer is not covered
Bloomington, Decatur & Champaign Railroad	11/28/1910	07/21/1923	See Illinois Terminal Railroad Company
Bloomington & Normal Railway, Electric & Heating Co.			Employer is not covered
Bloomington & Normal Railway & Light Company			Employer is not covered
Bloomington, Pontiac & Joliet Electric Railway Company			Employer is not covered
Bloomsburg and Sullivan Railroad Company, The	11/26/1888	12/01/1928	See Reading Company
Blue Grass Ordnance Depot, Inc.			Employer is not covered
Blue Island Railroad Company	07/03/1891	DATE	Company's railroad operated by the IL Central RR Co. As of 12/31/1970 wholly own sub of IL Central RR Co.
Blue Line	02/01/1894	08/01/1908	Service to the line under its name "New York Central Fast Freight Lines" is creditable
Blue Line Transfer			Service creditable to Baltimore & Ohio RR Co., Inc. through 1957 when merged into Camden Warehouse
Blue Line Transfer and Express Company			Employer is not covered
Blue Mountain Railroad, Inc	11/20/1992	12/31/1998	Merged with and into Palouse River & Coulee City Railroad, Inc.
Blue Mountain and Reading Railroad Company	10/13/1983	07/01/1995	Ceased to be an Employer on July 1, 1995, The day operations ceased.
Blue Rapids Railway Company			Investigation closed 07/22/1994. Wholly-owned subsidiary of Georgia-Pacific Corporation.
Blue Ridge & Atlantic Railroad Company	01/01/1888	03/21/1898	See Tallulah Falls Railway Company
Blue Ridge & Atlantic Railway Company	02/01/1901	02/28/1909	See Tallulah Falls Railway Company
Blue Ridge Despatch Fast Freight Line	03/01/1897	06/01/1918	No records are available
Blue Ridge Railroad	12/15/1894	10/01/1901	See Blue Ridge Railway Company
Blue Ridge Railway Company	09/28/1901	01/02/1982	Ceased to be an employer on January 2, 1982. Parent Company & Northwestern Railway company merged into Norfolk Southern and Western Railway.
Blue Ridge Railroad	12/15/1894	10/01/1901	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Columbia & Greenville Railroad	11/23/1880	12/15/1894	
Richmond and Danville Railroad Company, The	03/01/1847	06/30/1894	
Blue Spring, Orange City and Atlantic Railroad Company	08/28/1878	11/28/1887	See Florida East Coast Railway Company
Bluffton, Geneva & Celina Traction Company	07/01/1911	11/22/1917	See Marion, Bluffton & Eastern Traction Company
Bluffton Western Railroad			Investigation closed 05/04/1983
Blytheville, Burdette & Mississippi River Railway Co.	07/01/1906	02/27/1923	No records are available
Blytheville, Leachville & Arkansas Southern Railroad Co.	06/27/1908	12/01/1929	No records are available. See St. Louis Southwestern Railway Company
BNSF Acquisition, Inc.	12/04/1996	2/29/2008	Wholly-owned subsidiary of BNSF Corporation. Update submitted zero employees for the year 2008.
BNSF Railway Company	01/20/2005	DATE	Name Changed from Burlington Northern & Santa Fe Railway Company 1/20/2005
Washington Central Railroad Company, Inc.	10/12/1986	12/04/1996	Merged
B & O Transportation Company, The	01/01/1967	06/06/1985	
Board of Commissioners of the Port of New Orleans			Employer is not covered
Board of Engineers (Colfax-Larimer Viaduct, Denver, CO)			Employer is not covered and service is not creditable
Board of Engineers (20th St. Viaduct Project, Denver, CO)	08/02/1908	12/01/1912	
Board of Trade - Joint Agency (Chicago Line)	09/16/1918	02/01/1935	See Western Weighing and Inspection Bureau
Board of Trade Livery Company			Employer is not covered
Board of Trustees of the Galveston Wharves	12/01/1940	11/05/1987	Effective 11/05/1987, became a lessor company
Galveston Wharf Company	02/11/1860	11/30/1940	
Boat Company	12/01/1982	05/05/1985	No compensated employees since 04/30/1983. Wholly-owned sub of Michigan Northern Railway Co.
Boca Grande Terminal Company	10/03/1912	08/22/1928	Controlled by the Charlotte Harbor & Northern Railway Co.. See Seaboard Air Line Railway Company
Boca and Loyalton Railroad Company	12/31/1902	09/08/1916	See Western Pacific Railroad Company, The
Bodcaw Lumber Company			Not an employer at least after 1902
Bodcaw Valley Railway Company	07/01/1905	01/01/1912	No records are available
Boeing Company, The			Employer is not covered
Boespflug, J. C., Construction Company			Not an employer & service under contract dated 12/16/1943 with Northern Pacific Railway Co. is not credible
Boice Hardwood Company			Employer is not covered
Bois D'Arc and Southern Railway Company			Employer is not covered
Boise & Interurban Railway Company	08/08/1907	03/31/1912	Taken over by Idaho Traction Co. 04/01/1912; service prior to 08/08/1907 is not creditable
Boise Locomotive Company			Investigation closed - Subsidiary of Motive Power Industries
Boise, Nampa and Owyhee Railway Company, Ltd.	02/07/1896	01/20/1907	No records are available. See Union Pacific Railroad Company
Boise Payette Lumber Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Boise Valley Livestock Commission Co. (Partnership)	07/01/1954	03/31/1959	See Nampa Livestock Markets, Inc.
Union Stockyards, Caldwell, Idaho	01/01/1923	06/30/1954	
Boise Valley Livestock Commission Company, Inc.	04/01/1959	12/3/1990	See Nampa Livestock Markets, Inc.
Boise Valley Livestock Commission Co. (Partnership)	07/01/1954	12/3/1990	Ceased being a covered rail carrier effective 12/3/1990 the date it forfeited corp charter
Boise Valley Railroad, Inc	11/15/2009	12/09/2010	Name Changed to Boise Valley Railroad, LLC
Boise Valley Railroad, LLC	12/09/2010	DATE	Name change as a result of an internal restructuring transaction.
Boise Valley Traction Company	09/11/1915	05/17/1928	Service prior to 09/11/1915 is not creditable. See Idaho Traction Company
Boise and Western Railroad Company	08/17/1929	04/15/1936	
Bombardier, Inc.			Investigation closed 04/10/1994 Canadian Employer
Bombardier Transit Corporation			Investigation closed 05/29/1998 Not Covered See Massachusetts Bay Commuter Railroad Company, LLC B.C.D. 03-23 dated March 3, 2003
Bombardier Transportation Services USA Corporation	04/01/2013	DATE	Employer was ruled to be covered on as of April 1, 2013, the date it began to compensate employees. See Rev Ruling 82-100, 1982-1 C.B. 155.
Bon Air Railway	11/28/1887	12/03/1887	See Nashville, Chattanooga & St. Louis Railway, The
Bond, E. W., Company			Employer is not covered
Bone Valley Service Co., Inc. d/b/a Mu berry Rail Car Repair Co.			Employer is not covered and service performed by employees is not covered
Bong, Clifford C. & Company			Employer is not covered
Bonhomie and Hattiesburg Southern Railroad Company	09/10/1923	08/31/1972	Acquired 01/17/1925 from Gulf, Mobile & Northern Railroad Company. Merged into IL Central Gulf
Bonlee & Western Railway Company	12/31/1910	04/25/1932	No records are available
Bonsal, W. R., Company			Employer is not covered
Bonsal, W. R. & Company			Employer is not covered
Bonsall, W. R. Lessee			Operated Bennettsville & Cheraw RR Co. 12/01/1913 to 11/30/1918
Boone Fork Lumber Company			Employer is not covered
Boot Hill & Western Railway Company	09/08/2000	DATE	Owned by Right Cooperative Association
Booth Fisheries Company			Employer is not covered
Bootheel Rail Properties, Inc.			Employer is not covered
Bootheel Regional Rail Corporation	11/17/1995	9/13/1996.	Employer coverage Terminated
Boothill & Western Railway Company	09/08/2000	DATE	Owned by Right Cooperative Association
Border Pacific Railroad Company	03/17/1984	DATE	
Borinstein Railroad Company			Investigation closed 06/19/1995
Borough Express Company	09/15/1904	06/30/1914	See Railway Express Agency Incorporated
Boston & Albany Employees Credit Union			Employer is not covered
Boston and Albany Railroad Company	09/04/1867	04/03/1961	Merged into the New York Central Railroad Company, The

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Boston and Albany Railroad Company, The	10/04/1891	02/07/1895	See Georgia Northern Railway Company, The
Boston Central Freight Railroad, Inc.			Investigation closed 02/22/1999. Subsidiary of Railtex, Inc.
Boston, Clinton, Fitchburg and New Bedford R.R. Co.	02/11/1873	03/06/1883	See New York, New Haven and Hartford Railroad Company, The
Boston, Clinton and Fitchburg Railroad Company	04/01/1867	05/31/1876	See New York, New Haven and Hartford Railroad Company, The
Boston Consolidated Mining Company			Employer is not covered
Boston Elevated Railway Company			Employer is not covered
Boston and Gloucester Steamboat Company			An employer at least with respect to periods 1888 to 1909, inclusive and 1915 to 1925, inclusive
Boston, Hartford and Erie Railroad Company	06/25/1863	09/30/1874	See New York, New Haven and Hartford Railroad Company, The
Boston Iron and Metal Company			Employer is not covered
Boston and Lowell Railroad Corporation	06/01/1830	04/01/1887	See Boston and Maine Railroad
Boston and Maine Corporation	04/30/1964	DATE	Subsidiary of Guilford Transportation Industries, Inc.
Boston and Maine Railroad	06/01/1835	04/29/1964	Merged into the Boston & Maine Corporation as of 04/30/1964
Boston and Maine Transportation Company	11/15/1924	12/31/1946	Subsidiary
Mystic Terminal Company	07/12/1926	02/28/1967	Subsidiary
Northern Railroad	12/27/1844	DATE	Subsidiary
Springfield Terminal Railway Company (Vermont)	01/01/1923	DATE	Subsidiary
Stony Brook Railroad Corporation	03/26/1845	04/29/1964	Ceased being an employer on April 29, 1964, date its operator (Boston & Maine) Merged into Boston & Maine Corporation
Vermont and Massachusetts Rail-road Company	03/15/1844	05/02/2007	ceased being a covered emp eff 5/2/07the one year revival period which Vermont & Mass was granted convey its real propt.
Boston and Maine Railroad	06/01/1835	04/29/1964	Merged into the Boston & Maine Corp. as of 04/30/1964
Boston and Lowell Railroad Corporation	06/01/1830	04/01/1887	
Cheshire Railroad Company	03/01/1845	09/01/1890	
Concord and Claremont Railroad	07/01/1887	12/01/1887	
Concord and Montreal Railroad, The	01/01/1890	06/01/1895	
Concord Railroad Corporation	06/01/1835	12/01/1889	
Connecticut River Rail-Road Company	01/01/1845	12/01/1892	
Eastern Railroad	08/01/1838	12/01/1884	
Fitchburg Railroad Company	03/01/1842	06/30/1900	
Orchard Beach Railroad Company	02/01/1876	01/01/1893	
Portland and Rochester Railroad	02/01/1881	12/01/1899	
Profile and Franconia Notch Railroad	09/17/1885	12/31/1890	
Sullivan County Railroad, The	10/01/1880	12/31/1924	
Troy and Boston Railroad Company	08/01/1852	03/02/1887	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Vermont Valley Railroad	07/01/1871	12/31/1949	
Vermont Valley Railroad Company	11/00/1848	10/27/1902	
Whitefield and Jefferson Railroad	07/01/1879	12/31/1889	
Worcester, Nashua and Rochester Railroad Company	04/15/1883	06/13/1911	
Boston & Maine R.R. Trainmen's Association	01/14/1921	4/29/1964	Ceased being an employer on April 29, 1964, date its operator (Boston & Maine) Merged into Boston & Maine Corporation
Boston and Maine Transportation Company	11/15/1924	12/31/1946	Subsidiary of Boston and Maine Corporation
Boston and Northern Street Railway Company			Employer is not covered
Boston and Providence Railroad Corporation	06/22/1831	DATE	Leased to New York, New Haven & Hartford RR Co. since 04/01/88.
Boston Railroad Holding Company			See New York, New Haven & Hartford Railroad Company
Boston, Revere Beach & Lynn Railroad Company			Employer is not covered
Boston Suburban Express and Parcel Company			Employer is not covered
Boston Terminal Company, The	01/01/1899	12/09/1952	See Boston Terminal Corporation
Boston Terminal Corporation	12/10/1952	07/07/1980	Ceased being an employer on July 7, 1980.
Boston Terminal Corporation	12/10/1952	07/07/1980	The Company has no compensated employees under the RRA. No reports .Ceased being an employer on July 7, 1980.should be requested unit it has such employees.
Boston Tidewater Terminal, Inc.			Employer is not covered
Boston & Worcester Street Railway Company			Employer is not covered
Bostwick Railroad Company, The	04/15/1907	08/01/1911	See Greene County Railroad Company, The
Boulder Railway and Utility Company			Employer is not covered
Bound Brook & Raritan River Railroad Company, Inc.			Employer is not covered
Bourbon Stock Yard Company	06/17/1875	11/3/2001	Ceased to be an employer effective 11/3/2001, when it merged into a Non-RR Corp.
Boume-Fuller Company			Employer is not covered
Bowdon Railroad and Transportation Company	03/12/1945	04/07/1953	Bowdon Railway Company known by this name during this period. See Bowdon Railway Company
Bowdon Railway Company	04/08/1953	03/11/1964	From 03/12/1945 - 04/07/1953, known as Bowdon Railroad & Transportation Co.
Bowdon Railway Company	01/25/1911	03/11/1945	Company's properties acquired by the Bowdon Railroad & Transportation Co. on 03/12/1945
Bowling Green Rail Road Company, The	04/27/1874	04/30/1987	Operated as a subsidiary of Baltimore & Ohio Railroad Co. . See Baltimore & Ohio RR Co., The
Bowman Cattle Company			Employer is not covered
Bowman, H. L. Cattle Company			Employer is not covered
Bowman-Hicks Lumber Company			Employer is not covered
Bowman Stock Yards, Inc.	10/10/1959	06/14/1961	An employer with respect only to the loading & unloading of livestock. No records are available
Union Stock Yards Company of Montgomery	07/15/1919	10/09/1959	
Box Car Services, LLC			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Boyle County Stock Yards Company			Employer is not covered
Boyle and Sunflower River Railroad Company	12/31/1895	06/30/1898	See Yazoo and Mississippi Valley Railroad Company, The
Boyne City, Gaylord and Alpona Railroad Company	04/01/1905	01/25/1935	Records prior to January 1912 are not available. See Boyne City Railroad Company
Boyne City Railroad Company	01/26/1935	05/31/1976	
Boyne City, Gaylord and Alpona Railroad Company	04/01/1905	01/25/1935	Records prior to January 1912 are not available
Boyne City and South Eastern Railroad Company, The	12/31/1893	03/31/1905	
Boyne City and South Eastern Railroad Company, The	12/31/1893	03/31/1905	See Boyne City Railroad Company
Bozeman Street Railway Company	12/18/1897	11/26/1905	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
BPM Rail, Inc. d/b/a Louisville, New Albany & Corydon RR	02/12/1988	12/28/2008	See BA # 3393
BQ Railroad Company			Investigation closed 05/14/2003
Bradford, Bordell and Kinzua Railroad Company	05/07/1886	03/08/1892	See Baltimore and Ohio Railroad Company, The
Bradford, Bordell and Kinzua Railway Company	03/09/1892	01/06/1904	See Baltimore and Ohio Railroad Company, The
Bradford, Bordell and Smethport Railroad Company	03/09/1886	03/08/1892	See Baltimore and Ohio Railroad Company, The
Bradford Construction Company			Not an employer & service under contract (06/03/99) with the Gulf & Ship Island RR Co. is not creditable
Bradford Draft Gear Company			Not an employer and service is not creditable
Bradford, Eldred & Cuba Railroad	07/01/1888	06/30/1892	No records are available
Bradford Industrial Rail, Inc.	05/05/1993	01/01/2004	Wholly-owned sub. of Genessee & Wyoming Industries, Inc. Merged into the Buffalo & Pittsburgh RR, Inc.
Bradford Railroad Company	06/30/1911	01/29/1932	See Pennsylvania Railroad Company
Bradford & Western Pennsylvania Railroad Company	07/01/1894	11/01/1912	No records are available
Bradley Company			Employer is not covered
Bradley Lumber Company			Employer is not covered
Bradley Transportation Company, Inc.			Employer is not covered
Brady, P., & Company			Not an employer & service under contract (07/15/09) with the Tennessee Central RR Co., is not creditable
Brainard & Northern Minnesota Railway Company	05/09/1892	06/30/1901	No records are available. See Northern Pacific Railway Company
Branchville and Bowman Railroad Company	12/31/1893	01/01/1922	No records are available
Brandon Corporation	04/03/1978	11/20/2008	Employer coverage terminated the date Brandon Corp filed Articles of Dissolution with the Secretary of Nebraska.
Brandon Railroad, LLC			Employer is not covered
Brandon, Saskatchewan & Hudson's Bay Railroad			Service in Canada is not creditable
Brandon and West Rutland Railroad Company	05/27/1901	05/31/1911	See Clarendon and Pittsford Railroad Company, The
Brandywine Valley Railroad Company	02/01/1982	05/07/2003	Wholly-owned sub. of Lukens Steel Corp. Merged into Brandywine Valley RR Co., LLC effec. 01/01/2002.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Brandywine Valley Railroad Company, LLC	01/01/2002	05/07/2003	Sub. of Bethlehem Steel Corp. Retained the BA # of Brandywine Valley RR. Assets acquired by ISG Rwys.
Branning Manufacturing Company	07/01/1896	03/31/1926	No records are available
Branson Scenic Railway, Inc.			Employer is not covered
Brattleboro and Whitehall Railroad Company	12/01/1891	04/19/1899	Operated under lease by the Central Vermont RR Co. 12/01/1891-4/19/1899 & 4/19/1899-04/21/1905
Brenco, Inc.			Investigation closed 09/17/1993
Brewerton Coal Corporation			Employer is not covered
Bridgton, W. C. Company, Inc.			Not an employer & service under contract with Albany Port District Commission not creditable
Bridgeport Coal Company			Employer is not covered
Bridgers, Henry Clark, Lessee (East Carolina Railway)	07/01/1902	12/31/1934	See East Carolina Railway
Bridgton and Harrison Railway Company	03/28/1927	09/12/1941	
Bridgton and Saco River Railroad Company	07/30/1881	06/01/1930	
Bridgton and Saco River Railroad Company	07/30/1881	06/01/1930	
Bridgton Telegraph Company	07/22/1876	09/12/1941	Controlled by the Bridgton & Harrison RR Co.
Brier Hill Steel Company			Employer is not covered
Briggs & Turivas, Inc.			Investigation closed 04/20/1994
Brighton & Boulder Branch Railroad Company	07/01/1892	03/01/1898	See Union Pacific Railroad Company
Brighton Marine Repair Yard			Service creditable to The Delaware, Lackawanna & Western RR Co., from 09/01/1924 - 07/30/1968
Brighton Stock Yards Company			Employer is not covered
Brill, J. G., Company			Employer is not covered
Brill, J. G., Company of Massachusetts			Employer is not covered
Brillion and Forest Junction Railroad Company	06/01/1978	04/15/1985	
Brimstone Railroad & Canal Company	07/01/1906	04/21/1931	No records are available
Brimstone and New River Railway Company, Inc.	07/07/1965	03/31/1966	
Brimstone Railroad Company	04/21/1942	05/01/1965	Company was incorporated on 06/19/1941 and began operations on 04/21/1942
Brink's Chicago City Express Company			Employer is not covered
Brink's Incorporated			Employer is not covered
Brinkley, Helena and Indian Bay Railroad Company	07/22/1889	08/31/1909	See Missouri Pacific Railroad Company
Brinkley and Helena Rail Road Company	01/01/1889	07/21/1889	See Missouri Pacific Railroad Company
Brinson Railway Company	05/27/1907	03/25/1914	See Savannah & Atlanta Railway Company
Bristol, Elizabethtown and North Carolina Railway Co.	07/01/1893	02/20/1899	See Southern Railway Company
Bristol Industrial Terminal Railway Inc	08/01/1992	12/31/1997	Assets purchased by Penn Eastern Rail Lines, Inc. & hired Penn hired Bristol's employees.
Bristol Railroad Company	01/01/1892	04/12/1930	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Bristol Traction Company			Employer is not covered. Prior to 09/07/1911, known as the Bristol Belt Line Railway Company
Bristol & Brothers RR Contracts			Investigation closed 08/28/1994
British Columbia Coast Service-Canadian Pacific. Great Lake Lines			See Canadian Pacific Great Lakes Lines - British Columbia Coast Service
British Columbia Coast Steamships			Service, if rendered within the U.S., is creditable as service to the Canadian Pacific Railway Co.
British Columbia Yukon Railway Company			Employer is not covered
British Plasterboard Gypsum Company			Employer is not covered
British Yukon Navigation Company, Ltd.			Service, at least outside the U.S., is not creditable under either the RRA or the RUIA
British Yukon Railway Company			Employer is not covered
Brockport and Shawmut Railroad Company, The	07/31/1886	07/30/1936	See Erie Railroad Company
Broe Companies, Inc. "The"			Employer is not covered
Brookhaven Gravel Company			Not an employer & service is not creditable.
Brookhaven and Pearl River Railway Company	12/31/1904	01/17/1911	On & after 01/17/1911, operated by the Illinois Central by trackage agreement
Brookhaven Rail, LLC	12/01/2011	DATE	Employer was ruled to be covered on December 1, 2011, the first day of the month in which Brookhaven began operations.
Brookville and Mahoning Railroad Company	07/21/1903	08/28/1909	Name changed to Pittsburg & Shawmut Railroad Company effective 08/28/1909
Brookville Mining Equipment Corporation			Investigation closed 10/07/1992. Name changed from Brookville Locomotive in 1990
Brookings & Peach Orchard Railroad Company	12/31/1908	11/30/1931	No records are available
Brooklyn and Brighton Beach Railroad Company			Employer is not covered
Brooklyn Cooperage Company			Employer is not covered
Brooklyn Eastern District Terminal	06/30/1906	08/15/1983	Records prior to 1918 are not available. Owned by NYD Properties, Inc.
East River Terminal Railroad	07/20/1909	05/31/1916	
Palmer's Docks or Lowell M. Palmer	12/31/1888	06/21/1906	(In operations of Palmer's Dock)
Brooklyn Elevated Railroad Company			Employer is not covered
Brooklyn Grade Crossing Commission			Employer is not covered
Brooklyn Manhattan Transit Company			Employer is not covered
Brooklyn & Queens Transit Corporation			Employer is not covered
Brooklyn and Richmond Ferry Company, Inc.			Employer is not covered
Brooklyn Union Elevated Railroad			Employer is not covered
Brooklyn Wharf & Warehouse Company	01/21/1895	07/18/1901	Service is creditable with respect to its railroad operations. Succeeded by the NY Dock Co. on 07/18/1901.
Brooks-Scanlon Corporation			Employer is not covered
Brooksville & Hudson Railroad	05/01/1906	10/01/1907	No records are available
Brooksville & Ohio River Railroad	10/01/1919	02/17/1931	No records are available

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Brooksville Railroad Company	06/01/1897	09/30/1919	
Brooksville Railroad Company	06/01/1897	09/30/1919	See Brooksville & Ohio River Railroad
Brooksville Railway Company	07/01/1897	06/30/1905	See Pennsylvania Railroad Company
Brotherhood of the Footboard	03/01/1863	01/01/1864	The Brotherhood of Locomotive Engineers, Grand International, was known by this name until 1864.
Brotherhood of Locomotive Engineers, Building Association			Employer is not covered
Brotherhood of Locomotive Engineers and Trainment , A division of The Rail Conference of The International Brotherhood of Teamsters Brotherhood of Locomotive Engineers, Grand International	01/01/2004	DATE	The Brotherhood of Locomotive Engineers and Trainmen retain the BA Number, 8902, formerly used by the Brotherhood of Locomotive Engineers.
Brotherhood of Locomotive Engineers, Grand International	03/01/1863	01/01/2004	The Locomotive Engineers Mutual Life & Accident Insurance Association is the Insurance Dept.
Brotherhood of the Footboard	03/01/1863	01/01/1864	The Brotherhood of Locomotive Engineers, Grand International was known by this name during this period
Brotherhood of Locomotive Firemen	01/01/1874	01/01/1906	The Brotherhood of Locomotive Firemen & Enginemen was known by this name during this period
Brotherhood of Locomotive Firemen and Enginemen	12/01/1873	12/31/1968	Merged into United Transportation Union, 01/01/1969
Brotherhood of Locomotive Firemen	01/01/1874	01/01/1906	The Brotherhood of Locomotive Firemen & Enginemen was known by this name during this period
Brotherhood of Railroad Firemen	01/01/1873	01/01/1874	The Brotherhood of Locomotive Firemen & Enginemen was known by this name during this period
Brotherhood of Maintenance of Way Employees Div of IBT	01/01/2005	DATE	Merged with the International Brotherhood of Teamsters 1/1/05
Brotherhood of Maintenance of Way Employees	12/31/1886	01/01/2005	Brotherhood of Maintenance of Way Employees was known by this name during this period
Brotherhood of Railway Trackman	12/31/1886	01/01/1902	The Brotherhood of Maintenance of Way Employees was known by this name during this period
International Brotherhood of Maintenance of Way Employees	01/01/1902	01/01/1918	The Brotherhood of Maintenance of Way Employees was known by this name during this period
International Brotherhood of Railway Track Foremen of America	12/31/1886	01/01/1896	The Brotherhood of Maintenance of Way Employees was known by this name during this period
United Brotherhood of Maintenance of Way Employees & RR Shop Laborers	01/01/1918	01/01/1925	The Brotherhood of Maintenance of Way Employees was known by this name during this period
Brotherhood of Railroad Brakemen	01/01/1886	01/01/1886	The Brotherhood of Railroad Trainmen was known by this name from 1886 until 1889.
Brotherhood of RR Brakemen of the Western Hemisphere	09/23/1883	01/01/1886	The Brotherhood of Railroad Trainmen was known by this name during this period
Brotherhood of Railroad Firemen	01/01/1873	01/01/1874	The Brotherhood of Locomotive Firemen and Enginemen was known by this name until 1874
Brotherhood of Railroad Shopcrafts of America			Employer is not covered
Brotherhood of Railroad Signalmen	12/31/1908	DATE	
Brotherhood of Railroad Signalmen of America	12/31/1908	01/01/1959	Name by which the Brotherhood of Railroad Signalmen was known during this period
Brotherhood of Railroad Signalmen of America	12/31/1908	01/01/1959	Jan. 1, 1959, name changed to Brotherhood of Railroad Signalmen
Brotherhood of Railroad Trainmen	09/23/1883	12/31/1968	Merged into United Transportation Union, 01/01/1969

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Brotherhood of Railroad Brakemen	01/01/1886	01/01/1889	The Brotherhood of Railroad Trainmen was known by this name during this period
Brotherhood of RR Brakemen of the Western Hemisphere	09/23/1883	01/01/1886	The Brotherhood of Railroad Trainmen was known by this name during this period
Brthrd of Rwy, Airline & Steamship Clrks, Frght Handlers, Express & Station	12/31/1898	08/31/1987	Name changed to Transportation Communication Union effective 09/01/1987
American Railway Supervisors Association, The	02/05/1954	01/02/1982	Merged into BRAC 01/02/1982
Brotherhood of Railway Carmen of America	08/31/1891	12/31/1986	Merged into BRAC 01/01/1987
Brthhd of Rwy & Strmshp Clrks, Frght Hndlr, Express & Station Attendants	12/31/1898	07/01/1967	Name by which BRAC was known during this period
Brthrd of Sleeping Car Porters, Train, Chair Car, Coach Porters & Attendants	08/25/1925	03/31/1978	Merged into BRAC 04/01/1978
Railway Patrolmen's International Union (American Federation of Labor)	01/10/1951	12/31/1968	Merged into BRAC 01/01/1969
Transportation - Communication Employees Union	06/30/1886	02/20/1969	Merged into BRAC 02/21/1969
Brotherhood Railway Carmen of America	08/31/1891	12/31/1986	Jan. 1, 1987, merged with Brotherhood of Railway, Airline & Steamship Clerks, Freight Handlers, Express &
Brotherhood of Railway Clerks	01/01/1909	01/01/1909	Brthrd of Railway & Steamship Clerks, Freight Handlers, Express & Station Employees from 1909 - 1919.
Brthhd of Rwy & Strmshp Clrks, Frght Hndlr, Express & Station Attendants	12/31/1898	07/01/1967	Name changed 7/1/1967 to Brthrd of Rwy, Airline & Steamship Clrks, Frght Handlers, Express & Station
Brotherhood of Railway Clerks	01/01/1909	01/01/1909	Name by which Brotherhood of Railway & Steamship Clerks, Freight was known during this period
Order of Railway Clerks of America	12/31/1898	01/01/1909	Name by which Brotherhood of Railway & Steamship Clerks, Freight was known during this period
Brotherhood of Railway Trackmen	12/31/1886	01/01/1902	Brotherhood of Maintenance of Way Employees was known by this name during this period
Brotherhood of Sleeping Car Porters	08/25/1925	09/20/1940	Name changed 09/20/1940 - The Brotherhood of Sleeping Car Porters, Train, Chair Car, Coach Porters....
Brthrd of Sleeping Car Porters, Train, Chair Car, Coach Porters & Attendants	08/25/1925	03/31/1978	Merged into Brthrd of Railway, Airline & Steamship Clerks, Freight Handlers, Express & Station Employees
Brotherhood of Sleeping Car Porters	08/25/1925	09/10/1940	The Brotherhood of Sleeping Car Porters was known by this name for this period.
Brotherhood's Relief and Compensation Fund			Employer is not covered
Broward County Port Authority	01/01/1932	09/21/1965	Name changed to Port Everglades Authority effective 09/22/1965
Brown Brothers			Employer is not covered
Brown Brothers Freight Forwarding Company, Inc.			Employer is not covered
Brown Company, The (Missouri 1901-1914)			Employer is not covered
Brown's Machine Works and Construction, Inc			Employer is not covered
Brown Paper Mill Company, Inc.			Employer is not covered
Brown Paper Mill Company, Inc., The			Employer is not covered
Brown & Root, Inc.			Not an employer & service under contract (08/19/1943) between Texas & New Orleans RR is not creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Brown, W. P., and Sons Lumber Company			Employer is not covered
Brown's Crew Car of Wyoming d/b/a Armadillo Express			Employer is not covered
Brown's Limousine Crew Car Inc.			Investigation closed 07/02/1991
Brownstone & Middleton Railroad Company	02/08/1892	12/18/1932	No records are available
Brownsville Ferry Company, Limited			Employer is not covered
Brownsville & Matamoras Bridge Company	01/01/1911	DATE	
Brownsville and Rio Grande International Railroad	09/01/1982	DATE	Previously known as Brownsville Port Terminal Railroad
Brownwood North and South Railway Company, The	01/29/1910	02/06/1927	See St. Louis, San Francisco and Texas Railway Company
Brownwood and Northwestern Railway Company	08/27/1886	10/14/1898	See St. Louis-San Francisco Railway Company
Broxton, Hazelhurst and Savannah Railroad	04/15/1907	06/07/1907	See Fitzgerald, Ocilla and Broxton Railroad Company
B.R. & P. Warehouse, Inc.	09/28/1914	01/16/1951	See Baltimore and Ohio Railroad Company, The
Brucston Light & Power Company	9/28/1914	01/16/1951	Service & compensation is creditable from The Nashville, Chattanooga & St. Louis Railway
Brunn Construction Company			Not an employer & service under contract between Missouri Pacific RR Corp. in Nebraska is not creditable
Brunswick & Birmingham Railroad Company	12/11/1900	09/06/1904	See Atlanta, Birmingham and Coast Railroad Company
Brunswick and Western Railroad Company	12/19/1882	06/30/1901	See Atlantic Coast Line Railroad Company
Bruton and Pincora Railway Company	06/30/1898	03/30/1901	See Central of Georgia Railway Company
Bryan & Central Texas Interurban Railroad Company			Employer is not covered
Buchanan Elevator Company			Not an employer at least prior to 10/25/1940
Buck Creek Railroad Company	11/10/1924	08/10/1936	Operated by the Norfolk & Western Railway Co. until 08/10/1936, was acquired by the Railway Co
Buck Tunnel Railway Company, The	06/16/1890	01/02/1900	
Buckeye East Chicago Railroad, LLC	12/16/2012	DATE	BECR became a covered employer on 12/ 16/ 2012, the date it began operations
Buckeye Hammond Railroad, LLC	01/28/2013	DATE	BHR became a covered employer on 01/28/2013, the date it began operations.
Buckhannon & Northern Railroad Company, The	01/10/1902	06/30/1915	Records prior to February 1912 are not available. See Monongahela Railway Company, The
Buckingham Branch Railroad Company	01/02/1989	DATE	It interchanges with CSX Transportation, Inc on January 2, 1989.
Buckler, George H., Company			Not an employer & service under contract between Northern Pacific Terminal of Oregon not creditable
Bucks County Interurban Railway Company			Employer is not covered
Pennsylvania-New Jersey Railway Company			Pennsylvania-New Jersey Railway Co. was known by this name after 05/15/1917
Bucks County Railroad Preservation and Restoration Corporation d/b/a New Hope & Ivyland Rail Road	10/12/1990	DATE	Successor to New Hope & Ivyland Railroad Company, BA No. 2326. Update still reporting employers earning as of 5/28/09.
New Hope & Ivyland Railroad Company	05/16/1966	10/12/1990	
Bucyrus Company			Employer is not covered
Bucyrus-Erie Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Budco Group, Inc.			Employer is not covered
Buena Vista and Ellaville Railroad Company	10/24/1887	07/30/1888	See Central of Georgia Railway Company
Buffalo, Attica and Arcade Railroad Company	11/15/1894	05/20/1917	No records are available. See Arcade and Attica Railroad Corporation
Buffalo, Bradford and Kane Railroad Company	01/06/1904	01/11/1905	See Baltimore and Ohio Railroad Company, The
Buffalo Creek & Gauley Railroad Company	08/03/1971	03/06/1992	Assets sold to Buffalo Creek Railroad Company
c/o Pittson Coal Management Company	07/01/1906	03/26/1965	Ceased to be a rail carrier effective March 6, 1992, the date on which its operating assets were sold .
Buffalo Creek Railroad (Lessees)	01/01/1890	03/31/1976	An unincorporated organization which operated the Buffalo Creek Railroad Company
Buffalo Creek Railroad Company, The	01/25/1869	03/31/1976	Ceased being an employer on March 30, 1976. Assets Transferred to Conrail
Buffalo Creek Railroad Company, The (West Virginia)	01/25/1869	03/30/1976	Ceased being an employer on March 30, 1976. Assets Transferred to Conrail
Buffalo Creek Transfer Railroad Company	07/01/1887	06/30/1894	Leased to Frank Williams Company from 07/01/1890 to 06/30/1893
Buffalo District Freight Committee			Service creditable to Central Freight Association
Buffalo and Erie Railway Company	09/16/1924	01/27/1933	Service prior to 09/16/1924 and subsequent to 01/27/1933 is not creditable.
Buffalo Freight Terminal and Warehouse Company			Not an employer & service under contract 2/21/1927 between Lehigh Valley RR & other lake lines, not creditable
Buffalo and Lake Erie Traction Company	07/01/1910	09/16/1924	Service prior to 07/01/1910 & 09/16/1924 is not creditable. Succeeded by the Buffalo & Erie Railway Co.
Buffalo & Lockport Railway Company	06/01/1898	01/27/1902	See International Organization of Masters, Mates and Pilots, Inc.
Buffalo, Lockport & Rochester Railway	04/12/1913	08/02/1918	Service prior to 04/12/1913 & subsequent to 08/02/1918 is not creditable. No records are available
Buffalo, New York and Philadelphia Railroad Co., The	12/30/1882	11/30/1887	See Pennsylvania Railroad Company
Buffalo, New York and Philadelphia Railway Company	04/12/1871	12/30/1882	See Pennsylvania Railroad Company
Buffalo Northwestern Railroad Company	07/18/1919	06/29/1941	Operated by Atchison, Topeka & Santa Fe Railway Co., since 05/28/1920
Buffalo & Pittsburgh Railroad, Inc.	07/19/1988	DATE	Allegheny & Eastern Railroad Inc. BA# 2254 merged 1/1/2004
Buffalo Ridge Railroad, Inc.	02/01/1989	10/22/1992	Ceased to be an employer effective April 3, 1992.
Buffalo Ridge Regional Railroad Authority	07/24/2000	11/27/2000	The four employees who performed rail-related service from 07/24/2000-11/27/2000 were considered employees.
Buffalo, Rochester & Pittsburgh Railroad Company	08/18/1881	03/11/1887	See Baltimore and Ohio Railroad Company, The
Buffalo, Rochester and Pittsburgh Railway Company	03/11/1887	03/16/1992	Leased to The Baltimore & Ohio RR Co. since 01/01/1932. See Baltimore & Ohio RR Co., The
Mahoning Valley Railroad Company	10/18/1890	07/25/1967	Merged into the Buffalo, Rochester & Pittsburgh Railway Company on July 26, 1967
Buffalo Run, Bellefonte and Bald Eagle Railroad Company	09/21/1882	11/30/1891	See Bellefonte Central Railroad Company
Buffalo and St. Marys Railroad Company	06/05/1895	01/28/1897	No records are available. See Pittsburgh, Shawmut and Northern Railroad Company, The
Buffalo Southern Railroad, Inc.	05/16/1982	DATE	
Buffalo, St. Marys and Southwestern Railroad Company	01/29/1897	08/01/1899	No records are available. See Pittsburgh, Shawmut and Northern Railroad Company, The
Buffalo Steel Car Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Buffalo Stock Yards			Service rendered is creditable as service to The New York Central RR Co. See NY Central RR Co., The
Buffalo Storage and Carting Company, Inc.			Employer is not covered
Buffalo & Susquehanna Coal & Coke Company			Employer is not covered
Buffalo and Susquehanna Railroad Company	10/07/1891	12/31/1913	Records prior to 1900 are not available. See Baltimore and Ohio Railroad Company, The
Buffalo & Susquehanna Railroad Corporation	12/31/1913	06/30/1954	Leased to The Baltimore & Ohio Railroad Co. since 01/01/1932
Buffalo and Susquehanna Railway Company (Portion)	10/31/1906	12/13/1915	See Wellsville & Buffalo Railroad Corporation
Buffalo, Union-Carolina Railroad	03/30/1922	07/13/1950	
Union & Glenn Springs Railroad	03/31/1900	03/29/1922	
Buffalo & Williamsville Electric Railway Company			Employer is not covered
Bulk Intermodal Distribution Services, Inc.	03/17/1995	DATE	Wholly-owned subsidiary of CSX Corporation
Bulkmatic Railroad Corporation	01/01/2002	DATE	See E-MAIL IN file dated May 19, 2003
Bull Steamship Line, The			Employer is not covered
Bullfrog-Goldfield Railroad Company	01/01/1908	01/07/1922	
Las Vegas & Tonopah Railroad Company	03/31/1906	10/31/1918	
Buncher Rail Car Service Co., Inc.			Investigation closed 08/19/1992
Bunge North American Grain Corporation			Not an employer & service under contract (04/09/1934) with The Pennsylvania RR Co. is not creditable
Bunker-Culler Lumber Company			Employer is not covered
Bunker Mill & Sullivan Mining & Concentrating Company			Employer is not covered
Bureau of Bituminous Coal Statistics-Buffalo Eastern NY & New England	12/31/1890	05/01/1918	Prior to 04/01/1912, aka Bureau of Statistics of the Eastern NY & N England All Rail Bituminous Coal Traffic
Bureau County Mineral Railroad Company	12/31/1904	01/26/1909	See Chicago, Milwaukee and Gary Railway Company
Bureau of Engineering Statistics	05/10/1911	01/31/1912	A dept. of The New York Central & Hudson River RR Co. See New York Central Railroad Co., The
Bureau of Explosives	02/05/1907	11/30/1934	See Association of American Railroads
Bureau of Information of the Eastern Railways	05/01/1914	08/31/1964	Merged into National Railway Labor Conference. See National Railway Labor Conference.
Bureau of Information of the Eastern Railways Account	06/29/1934	12/31/1940	Name changed on 01/01/1941 to Eastern Committee for the National Railroad Adjustment Board.
National Railroad Adjustment Board			See Eastern Committee for the National Railroad Adjustment Board
Bureau of Information of the Southeastern Railways	06/01/1915	08/31/1964	Merged into National Railway Labor Conference
Bureau of Railway Economics	08/01/1910	10/11/1934	See Association of American Railroads
Bureau of Research and Accounts Adm BA4			
Burgundy Champagne Railroad, Inc.			Employer is not covered
Burlingame and Northwestern Railway Company, The	08/01/1898	03/31/1899	See Atchison, Topeka and Santa Fe Railway Co., The

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Burlington, Cedar Rapids & Northern Railway Co. of Iowa, The	06/27/1876	05/31/1902	See Chicago, Rock Island & Pacific Railroad Company
Burlington Junction Railway	02/18/1985	03/07/1997	March 7, 1997, name changed to Burlington Shortline RR d/b/a Burlington Junction Railway
Burlington and Lamoille Railroad Company	02/24/1875	05/01/1889	See Central Vermont Railway, Inc.
Burlington and Missouri River RR. Company in Nebraska	07/29/1869	07/26/1880	See Chicago, Burlington and Quincy Railroad Company
Burlington and Missouri River Railroad Company	01/23/1852	07/31/1875	See Chicago, Burlington and Quincy Railroad Company
Burlington, Muscatine & Northwestern Railway Company	06/15/1925	10/31/1952	Since 11/01/1947 operated under lease by the Chicago., Rock Island and Pacific Railroad Company
Muscatine, Burlington and Southern Railroad Company	07/29/1916	06/30/1924	
Muscatine, North & South Railroad Company	02/15/1893	03/31/1905	
Muscatine North & South Railway Company	02/08/1905	07/28/1916	
Burlington Northern, Inc.	03/03/1970	05/14/1981	Name changed to Burlington Northern Railroad Company on 05/14/1981
Chicago, Burlington and Quincy Railroad Company	02/14/1855	03/02/1970	Merged
Great Northern Railway Company	09/18/1889	03/02/1970	Merged
King Street Passenger Station	05/01/1906	03/02/1970	
Northern Pacific Railway Company	07/10/1896	03/02/1970	Merged
Oregon Electric Railway Company	08/22/1905	03/02/1970	
Oregon Trunk Railway	03/03/1909	03/02/1970	
Pacific Coast Railroad Company	06/15/1932	03/02/1970	
Quanah, Acme & Pacific Railway Company	01/12/1902	06/08/1981	Merged
Spokane, Portland and Seattle Railway Company	08/22/1905	03/02/1970	Merged
St. Louis-San Francisco Railway Company	08/01/1916	11/30/1980	Merged
Burlington Northern Land Development Company			Employer is not covered. Prior to 04/05/1982, known as Glacier Park II
Burlington Northern and Santa Fe Railway Company (BNSF)	12/31/1996	01/19/2005	Name Changed See BNSF Railway Company
Alameda Belt Line	01/12/1925	DATE	Subsidiary
BNSF Acquisition, Inc.	12/04/1996	2/29/2008	Merged with BNSF Railway Company.
Burlington Northern Railroad Company	05/14/1981	12/31/1996	After merger of ATSF into BN the name was changed to BNSF effective 12/31/1996
Camas Prairie Railroad Company	11/04/1909	07/15/1998	Jointly held subsidiary of Union Pacific & BNSF-- Reporting done by BNSF
Central California Traction Company	08/09/1905	DATE	Subsidiary
Longview Switching Company	01/11/1971	DATE	Subsidiary
Los Angeles Junction Railway Company	05/26/1923	DATE	Subsidiary
Meteor Communications Corporation	03/30/2007	04/01/2010	Covered employer effective March 30, 2007, the date of its Acquisition by BNSF Corporation, sold to several Class I RR, now known as Metercomm, LLC eff April 1, 2010.
Portland Terminal Railroad Company	08/28/1882	DATE	Subsidiary-Effective 11/01/1965, name was changed from Northern Pacific Terminal Co. of Oregon

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Western Fruit Express Company	07/18/1923	DATE	Subsidiary
Burlington Northern Railroad Company	05/14/1981	12/31/1996	The Atchison, Topeka & Santa Fe Railway Co. merged into Burlington Northern & the name of the surviving co. was changed to the Burlington Northern & Santa Fe Railway Co. effective 12/31/1996.
Atchison, Topeka & Santa Fe Railway Company, The	12/12/1895	12/31/1996	Merged into Burlington Northern Railroad Company, 12/31/1996.
Burlington Northern, Inc.	03/03/1970	05/13/1981	Name by which Burlington Northern Railroad Company was known during this period
Electro Northern, Inc.	07/15/1988	02/15/1993	Wholly-owned subsidiary of Burlington Northern
Fort Worth & Denver Railway Company	06/06/1873	12/31/1982	Merged into Burlington Northern Railroad Company, 12/31/1982
Walla Walla Valley Railway Company	04/30/1910	02/28/1982	Merged
Burlington Northern RR Co. Discrimination Suit, MDL 374	N/A	12/31/1987	SEE-1621
Burlington Northern Railroad Properties Inc.	01/01/1982	05/26/1988	
Burlington Northern Region Productivity Fund	NA		See 1621
Burlington and Northwestern Railway, The	07/22/1876	06/19/1902	See Chicago, Burlington and Quincy Railroad Company
Burlington Refrigerator Express Company	05/13/1926	05/31/1970	Merged into Western Fruit Express Company, 06/01/1970. See Western Fruit Express Company
Burlington-Rock Island Railroad Company	07/07/1930	04/06/1964	No compensated employees since 06/01/1950
Trinity and Brazos Valley Railway Company, The	10/17/1902	07/06/1930	
Burlington ShortLine RR d/b/a Burlington Junction Railway	02/18/1985	DATE	
Burlington Junction Railway	02/18/1985	03/07/1997	Name which Burlington Short Line RR d/b/a Burlington Junction Railway was known during this period
Burlington Short Line Railroad, Inc.	N/A	N/A	Reversed Decision - Employer is not covered
Burlington Transportation Company	N/A	N/A	Reversed Decision - Employer is not covered Board Transcript No. 75-46 Dated 10/24/1946 B.O. 46-435 found not to be covered after having been found covered.
Burlington Truck Lines, Inc.			Employer is not covered
Burlington and Western Railway Company, The	07/29/1881	06/30/1902	See Chicago, Burlington and Quincy Railroad Company
Burnham Car Repair Company			Service is creditable
Burns Fast Freight			Employer is not covered
Burns Harbor Shortline Railroad Company			Investigation closed 03/20/1996. Subsidiary of Indiana Ports Railroad Holding Corporation.
Burnside and Cincinnati Railway Company, The	07/18/1905	08/09/1908	See Cincinnati, Burnside & Cumberland River Railway Company
Burnside and Cumberland River Railway Company	07/01/1895	07/17/1905	See Cincinnati, Burnside & Cumberland River Railway Company
Burnside Motor Freight Lines			Employer is not covered
Burr's Ferry, Browndell & Chester Railway Company	01/02/1906	06/30/1914	See Texas and New Orleans Railroad Company
Burshears, F. H. & Son			Not an employer-service under contracts with ATSF, 1/01/1937 & 2/26/1939, is not creditable
Bush Terminal Buildings Company			Employer is not covered
Bush Terminal Company	02/10/1902	12/31/1944	An employer with respect only to its Railroad Department. See Bush Terminal Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Bush Terminal Railroad Company	01/17/1903	12/31/1972	
Business Mediation Services, Inc.			Employer is not covered. Incorporated under the name Beaufort Terminal, Inc., 02/20/1990. Amended on 06/25/1997 to reflect current corporate name.
Busk Tunnel Railway Company, The	06/16/1890	01/02/1900	See Midland Terminal Railway Company, The
Butler Brothers Construction Company			Not an employer & service under contract (12/09/1905) with Tidewater Railway Company, is not creditable
Butler County Railroad	09/01/1905	12/31/1949	Properties acquired by St. Louis-San Francisco Railway Co. on 01/01/1950
Butte/Anaconda Historical Park and Railroad Company			Employer is not covered
Butte, Anaconda & Pacific Railway Company	09/30/1892	12/31/1988	Records prior to 1894 are not available
Butte County Railroad Company	03/02/1903	11/29/1915	No records are available. See Southern Pacific Company
Butte Livestock Market			Employer is not covered
Butte & Plumas Railway Company			Employer is not covered
Butte Public Stock Yards	08/02/1941	06/30/1945	Properties sold to Butte Livestock Feeding Co. Service subsequent to 06/30/1945 not creditable.
Butte Terminal Car Association	04/15/1898	12/31/1906	Name by which the Montana Demurrage Bureau was known during this period
Buxton Lines, Inc.			Employer is not covered
Byrd Construction Company			Not an employer & service under contract (03/02/1944) with Yazoo & Miss. Valley RR Co., not creditable
C & O Employee Hospital Association	10/20/1897	12/31/1970	
Cache Valley Railroad	12/31/1905	03/14/1927	No records are available
Caddo, Antoine, Little Missouri Railroad Company			Investigation closed 12/18/1995. Operating division of Dardanelle & Russellville Railroad Co.
Caddo & Choctaw Railroad Company	12/31/1908	06/02/1925	Operated by the Memphis, Dallas & Gulf Railroad Company from 09/10/1911 to 03/31/1913
Caddo River Lumber Company			Employer is not covered
Caddo Valley Railroad Company	09/01/2000	11/10/2011	Ceased being an employer on November 10, 2011, the date of final abandonment of the Norman Branch Line.
Cadillac and Lake City Railway Company	06/20/1964	01/20/1990	
Cadiz Railroad Company	03/09/1901	07/29/1988	
Cady Lumber Corporation			Employer is not covered
CAE Vanguard, Inc.			Investigation closed 07/15/1992
Cagy Industries, Inc.			Employer is not covered
Chattanooga & Chickamauga Railway Company	09/05/1989	DATE	
Redmont Railway Company	02/15/1995	DATE	Wholly owned subsidiary
Caims			Service under contract dated 11/17/1925, is creditable to the Merchants Despatch Transportation. Co.
Cairo & Kanawha Railway Company	04/01/1906	01/01/1930	No records are available
Cairo & Kanawha Valley Railroad Company	07/01/1894	03/31/1906	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Cairo & Kanawha Valley Railroad Company	07/01/1894	03/31/1906	See Cairo & Kanawha Railway Company
Cairo & St. Louis Railway Company			Employer is not covered
Cairo Terminal Railroad Company	04/01/1982	12/31/1996	Assets sold to Shawnee Terminal Railroad
Cairo and Thebes Railroad Company	09/28/1905	03/02/1956	See Missouri Pacific Railroad Company
Cairo, Truman & Southern Railroad Company	02/08/1912	09/01/1940	
Cairo, Vincennes & Chicago Line	04/27/1885	06/20/1889	See New York Central Railroad Company, The
Cairo, Vincennes & Chicago Railway Company, The	02/16/1889	10/30/1889	See New York Central Railroad Company, The
Calcasieu, Vernon and Shreveport Railway Company	06/05/1890	01/24/1897	See Kansas City Southern Railway Company, The
Caldwell County Railroad Company	09/24/1994	DATE	Covered employer effective 24, 1994, the date it began operations.
Caldwell and Northern Railroad Company	02/25/1893	07/01/1910	See Carolina and Northwestern Railway Company
Caldwell Railway Company, The	01/18/1890	05/10/1892	See Erie Railroad Company
Calhoun Manufacturing Company			Employer is not covered
California Central Railroad Company	10/01/1912	11/01/1930	No records are available
California Central Railway Company	12/31/1887	11/07/1889	See Atchison, Topeka and Santa Fe Railway Co., The
California Door Company			Employer is not covered
California Eastern Railway Company, The	10/30/1895	12/28/1911	See Atchison, Topeka and Santa Fe Railway Co., The
California Legislative Board Railroad Brotherhoods			See Railroad Brotherhoods California Legislative Board
California Midland Railroad Company	04/26/1902	07/07/1903	See Northwestern Pacific Railroad Company
California and Nevada Railroad Company	03/25/1884	03/07/1903	See Atchison, Topeka and Santa Fe Railway Co., The
California Northeastern Railway Company	07/06/1905	12/18/1911	Predecessor of the Central Pacific Railway Company and the Southern Pacific Company
California Northern Railroad Co.	09/07/1993	10/01/2000	Subsidiary of RailAmerica, Inc.-- BA # retained by California & Northern Railroad Company
California & Northern Railroad Company	11/01/2002	DATE	Retained BA # of California Northern Railroad Co.
California Northwestern Railway Company	03/17/1898	01/08/1907	See Northwestern Pacific Railroad Company
California and Oregon Coast Railroad, The	12/03/1913	10/31/1954	Cancelled checks for January and May through December 1936 are available
California Railcar Repair			Investigation closed 02/04/1994
California Railroad Association	06/15/1941	05/09/1988	
California Railway	08/16/1890	03/21/1912	See Oakland Terminal Railroad Company
California, Shasta & Eastern Railway Company	12/31/1917	01/01/1927	
California Southern Railroad Company	12/30/1914	DATE	See Atchison, Topeka and Santa Fe Railway Co., The
California Southern Railroad Company (of 1881)	12/28/1881	11/07/1889	See Atchison, Topeka and Santa Fe Railway Co., The
California Transportation Company			Employer is not covered
California Western Railroad	06/30/1905	06/30/1976	Ceased operations June 30, 1976, and employees were last compensated for service through that date.
California Western Railroad and Navigation Company	06/30/1905	01/01/1949	Name by which California Western Railroad was known during this period

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
California Western Railroad, Inc.	09/01/1976	08/15/1996	Assets were sold to CWRR, Inc. on August 16, 1996, Noted on Notice 90-26 Name change from Mendocino Coast Railway, Inc eff July 29, 1988.
Medocino Coast Railway, Inc.	09/01/1976	07/29/1988	California Western Railroad, Inc. was known by this name during this period
California Western Railroad, Inc.	09/01/1976	08/15/1996	Assets were sold to CWRR, Inc. on August 16, 1996, Noted on Notice 90-26 Name change from Mendocino Coast Railway, Inc eff July 29, 1988.
California Western Railroad	08/16/1994	09/30/2003	See CWRR, Inc. d/b/a California Western Railroad
California Western Railroad and Navigation Company	06/30/1905	01/01/1949	California Western Railroad was known by this name
California Western Railroad and Navigation Company			Individuals engaged in the construction of the Union Lumber Company's so-called "Ten Mile railroad" were "employees" of the California Western railroad and Navigation Company as as such there service, during any period which can be properly verified, is c
Callahan Construction Company			Employer is not covered
Calpro Company	01/31/1977	01/01/1984	Merged into its parent company, TTX Company
Calumet & Arizona Mining Company			Employer is not covered
Calumet and Blue Island Railway Company	07/01/1891	02/16/1897	See Elgin, Joliet and Eastern Railway Company
Calumet Electric Street Railway Company			Employer is not covered
Calumet, Hammond and Southeastern Railway Company	08/31/1906	12/31/1918	No records are available
Calumet & Hecla Consolidated Copper Company			Employer is not covered
Calumet River Railway Company, The	09/16/1895	02/05/1901	Operated by the Pennsylvania Co., Agent, and the Baltimore & Ohio RR Co. from 04/01/1910
Calumet & South Chicago Railway Company			Employer is not covered
Calumet and Southeastern Railroad, The	12/12/1902	12/31/1909	See Chicago, West Pullman & Southern Railway Company
Calumet Transload and Railroad, LLC	01/02/2005	DATE	
Calumet Western Railway Company	09/18/1897	12/31/2009	Ceased being a covered Rail Carrier effective with C.O.B. 12/31/2009, The effective date of the meger with Chicago Rail Link.
Calvert, Waco and Brazos Valley Railroad	09/30/1899	04/30/1901	See International-Great Northern Railroad Company
Camas Prairie Railnet, Inc.	02/01/1998	03/31/2004	Wholly-owned subsidiary of North American RailNet, Inc.
Camas Prairie Railroad Company	11/04/1909	07/15/1998	Assets sold to Camas Prairie Railnet, Inc. Jointly held subsidiary of Union Pacific & BNSF
Cambria Improvement Company			See Cambria and Indiana Railroad Company
Cambria and Indiana Railroad Company	04/20/1911	05/07/2003	Assets purchased by ISG Railways, Inc. term notice 03-102
Blacklick and Yellow Creek Railroad Company	06/15/1904	04/19/1911	
Cambria Iron Company	01/01/1891	12/01/1898	See Conenaugh & Black Lick Railroad Company
Cambria Steel Company	12/01/1898	03/30/1923	See Conenaugh & Black Lick Railroad Company
Camden and Alexandria Railway Company	04/03/1889	05/26/1892	See Missouri Pacific Railroad Company
Camden and Atlantic Railroad Company, The	03/01/1852	05/03/1896	See Pennsylvania-Reading Seashore Lines
Camden County Railroad Company, The	05/31/1891	05/24/1901	See Pennsylvania-Reading Seashore Lines
Camden, Gloucester and Mt. Ephraim Railway Company, The	06/17/1873	03/26/1889	See Pennsylvania-Reading Seashore Lines

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Camden Marine Terminal			Employer is not covered
Camden & Southern Railroad, INC	5/9/2011	DATE	Employer became covered on May 9, 2011, The date it commenced operations.
Camden Warehouse, Incorporated			Service creditable to the Baltimore & Ohio RR . Name changed to Maryland-West Virginia RR, 12/30/1966
Camino, Placerville & Lake Tahoe Railroad Company	12/23/1911	10/15/1986	
Placerville and Lake Tahoe Railway Company	04/11/1904	01/01/1912	
Camnal and Black Forest Railway	07/01/1895	06/15/1905	No records are available
Trout Run Railroad Company	07/01/1890	01/01/1893	
Camp Chase Industrial Railroad Corporation	10/11/1994	DATE	Update on the status of (CCI) is still reporting employers earnings.5/29/2009 (ET)
Camp Cod & Hyannis Railroad, Inc.	06/21/1988	09/02/1988	
Camp Five Museum Foundation Inc.			Employer is not covered
Camp Lejeune Railroad Company	07/01/1961	DATE	Subsidiary of Norfolk Southern Corporation
Camp Manufacturing Company			Employer is not covered
Campbell, A. C.			Service under agreement dated 08/12/1942, are employees of The Kansas City Southern Railway Co.
Campbell, A. C., Company			
Campbell Coal Company			Employer is not covered
Campbell Hall Connecting Railroad Company	04/03/1889	11/22/1963	Operated by the Lehigh & New England Railroad Company from 01/01/1918 to 11/22/1963
Campbell, T. E., Inc.			Service under various contracts with Wabash Railway Co. is creditable service to Wabash Railway
Campbell's Creek Coal Company	01/16/1901	01/02/1928	An employer only to its operations of a blacksmith shop at Reed (formerly Dana), West Virginia
Campbell's Creek Railroad Company	01/16/1901	08/31/1962	
Campbellsville & Columbia (Kentucky) Stage Line			Employer is not covered
Campion-Construction Company	09/15/1926	12/09/1927	Service under a contract dated 09/15/1926, were employees of the Reading Company
Canac International LTD	07/06/1988	04/30/2004	Owned by Canac International Inc., a Canadian subsidiary of Canadian National Railways
Canada Atlantic Railway Company (in the U.S.)	12/31/1889	01/01/1905	See Canadian National Railways
Canada Atlantic Transit Company of U.S.	10/30/1899	04/29/1948	No records are available. See Canadian National Railways
Canada Express Company	06/29/1906	06/30/1918	In the United States
Canada & St. Louis Railway Company	12/20/1888	11/12/1889	See New York Central Railroad Company, The
Canada Southern Bridge Company	09/23/1873	12/31/1903	See New York Central Railroad Company, The
Canada Southern Railway Company	01/01/1883	01/01/1980	See New York Central Railroad Company, The
Canada Southern Railway Company	02/01/1868	01/01/1883	Service in the United States only
Canada Steamship Lines, Ltd.			Employer is not covered
Canadian American Railroad Company	01/01/1995	01/08/2003	Subsidiary of Iron Road Railways Incorp. Assets sold to Montreal, Maine & Atlantic Railroad, BA # 2135

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Canadian Bronze Company, Limited			Investigation closed 07/29/1992
Canadian Express Company	06/29/1906	06/30/1918	Only service in the United States is creditable. See Canadian National Railways
Canadian Government Merchant Marine, Limited			Employer is not covered
Canadian Inspection Company			Employer is not covered
Canadian National Lines in New England			See Lewiston and Auburn Railroad Company
Canadian National Railroad Inc/New England Lines	2/14/1887	12/31/1998	Ceased to be covered effective 12/31/1998. Sale of property to St. Lawrence & Atlantic Railway.
Canadian National Railway - Niagara Frontier	2/4/1887	9/25/1934	Ceased being an employer on September 25, 1934 the date the Company Title was approved by the Interstate Commerce Commission for accounting purposes.
Canadian National Railway Properties, Incorporated	01/01/1999	04/01/2003	For employees who perform service in the United States. Wholly owned subsidiary of Canadian National Rwy
Canadian National Railways (in the United States only)	02/04/1887	DATE	
Atlantic and St. Lawrence Railroad Company	02/10/1945	07/01/1960	Merged
Canadian National Railway Properties, Incorporated	01/01/1999	04/01/2003	Wholly-owned subsidiary
Duluth, Winnipeg & Pacific Railway	03/19/1909	12/31/1980	
Minnesota & Manitoba Railroad Company, The	04/12/1899	01/31/1996	Assets transferred to Canadian National
Quebec, Montreal & Southern Railway Company	06/13/1906	01/01/1933	
Canadian National Railways (Express Department)			See Canadian National Railways
Canadian National Steamship Lines			Employer is not covered
Canadian National Telegraph			See Great North Western Telegraph Company of Canada, The
Canadian Northern Railway Company (United States only)	10/01/1901	12/31/1921	See Canadian National Railways
Canadian Pacific Car and Passenger Transfer Company, Ltd.	03/17/1888	01/15/1971	An employer with respect only to service performed in the United States
Canadian Pacific Despatch	05/01/1887	12/31/1913	Only service in the United States is creditable. No records are available
Canadian Pacific Express Company			Only service in the U. S. is creditable. Prior to May 1926, known as the Dominion Express Co.
Canadian Pacific Finance, Inc.	01/24/1991	12/31/2004	
Canadian Pacific Great Lake Lines-British Columbia Coast Service			See Canadian Pacific Railway Company
Canadian Pacific Irrigation Colonization Company, Ltd.			Employer is not covered
Canadian Pacific Railway Company (United States only)	06/30/1889	DATE	
International Railway Company of Maine			
Midland Railroad Company (in Maine and Vermont)			
New Brunswick Railway Company (of Canada)			
Canadian Pacific Steamships, Ltd., The			Employer is not covered. Prior to 09/08/1921, known as The Canadian Pacific Ocean Services, Ltd.
Canadian Pacific U.S. Finance , Inc.	N/A	N/A	Reconsideration - Ruled not covered (96-11)

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Canadian Rockies Hotel Company, Ltd.			Employer is not covered. Service in Canada is not creditable
Canadian Valley Construction Company			See Oklahoma Central Railway Company
Canal System of New York State			Employer is not covered
Cananea, Yaqui River and Pacific Railroad Company	04/01/1902	06/24/1909	Only service in the United States is creditable. See Southern Pacific Railroad Company of Mexico
Canda Cattle Car Company			Employer is not covered
Cane Belt Railroad Company, The	03/10/1898	01/19/1949	See Gulf, Colorado and Santa Fe Railway Company
Caney Fork and Western Railroad, Inc.	12/27/1983	DATE	
Cannelton Coal and Coke Company			Employer is not covered
Cannelton Coal and Coke Company's Railroad			Employer is not covered
Canon City and Royal Gorge Railroad, LLC			Employer is not covered
Canon De Agua Railroad Company, The	01/16/1889	04/01/1890	See Colorado and Southern Railway Company, The
Canterbury Brothers	08/01/1921	07/01/1922	Service under contract dated 08/04/1921 is creditable to the Peoria and Pekin Union Railway Co.
Canton, Aberdeen and Nashville Railroad Company, The	02/17/1882	06/30/1953	Subsidiary of Illinois Central Railroad Company
Canton-Akron Railway Company			Employer is not covered
Canton Car Company	12/03/1920	04/18/1934	Service under contract dated 08/26/1920 is creditable service to The Wheeling & Lake Erie Railway Co.
Canton & Carthage Railroad Company	11/13/1928	11/23/1959	
Canton Company of Baltimore	01/01/1922	10/15/1938	See Canton Railroad Company
	09/15/1927	04/30/1941	
	01/31/1941	05/31/1944	
Canton, OH, Plant of United Alloy Steel & Republic Steel Co.			Employer is not covered
Canton Railroad Company	05/11/1906	DATE	
Canton Traction Company			Employer is not covered
Canton and Waynesburgh Rail Road Company, The	01/22/1884	04/30/1888	See Wheeling and Lake Erie Railway Company, The
Canyon City Coal Company	10/10/1878	08/20/1896	See Atchison, Topeka and Santa Fe Railway Co., The
Cape Charles Railroad Company, The	05/21/1908	12/31/1917	See Pennsylvania Railroad Company
Cape Cod & Atlantic Railroad, Inc.			Investigation closed 12/18/1998
Cape Cod Central Railroad, Inc.			Employer is not covered
Cape Cod Central Railroad, Inc.			Employer is not covered
Cape Cod & Hyannis Railroad, Inc.	06/21/1988	09/02/1988	
Cape County Jackson Development Corp d/b/a Jackson & Southern	04/25/1984	03/22/1993	
Cape Fear and Northern Railway Company, The	02/14/1898	12/31/1905	See Durham and Southern Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Cape Fear Railcar Service, Inc.			Investigation closed 08/26/1992
Cape Fear Railways, Inc.	10/01/1921	DATE	Update on the status of CFR , still reporting employees earnings as of 6/3/09.(ET)
Cape Fear and Yadkin Valley Railroad Company	12/00/1852	04/03/1879	See Southern Railway Company
Cape Girardeau, Bloomfield and Southern Railway Company	01/13/1887	03/26/1903	See St. Louis-San Francisco Railway Company
Cape Girardeau & Chester Railroad Company, The	07/01/1907	02/20/1913	See Cape Girardeau Northern Railway Company
Cape Girardeau Northern Railway (Portion)	02/13/1913	09/12/1927	See Missouri Pacific Railroad Company
Cape Girardeau Northern Railway Company	01/01/1895	06/15/1934	Sold to Missouri Pacific Railroad Company
Cape Girardeau & Chester Railroad Company, The	07/01/1907	02/20/1913	
Chester, Perryville, Ste. Genevieve & Farmington RR Co.	01/01/1895	04/11/1899	
Chester, Perryville & Ste. Genevieve Railway Co., The	04/12/1899	02/20/1913	
Cape Girardeau South Western Railway Company	11/28/1881	06/02/1891	See St. Louis-San Francisco Railway Company
Cape May, Delaware Bay and Sewell's Point Railroad Co.	03/01/1904	06/30/1915	Service prior to 03/01/1904 is not creditable
Cape May Railroad Company	01/01/1894	06/11/1894	See Pennsylvania-Reading Seashore Lines
Cape May Seashore Lines, Inc			File closed.
Capital Metropolitan Transportation Authority			Investigation closed 09/08/1998
Capital Terminal Company	04/27/1933	10/29/1938	Succeeded to operations of the Columbus Interurban Terminal Company on 04/27/1933
Capital Traction Company			Employer is not covered
Capital Transit Company			Employer is not covered
Capital Transportation Company			Employer is not covered
Capitol Theatre Bus Terminal, Inc.			Employer is not covered
Carbon County Railway Company	07/05/1923	05/31/1984	See Transtar, Inc.
Carbondale Machine Company			Employer is not covered
Carbondale Mines, The Delaware and Hudson Company			Employer is not covered
Cardinal Stage Lines Company			Employer is not covered
Carey, J. P. & Company, Inc.			Not an employer and service under contract with The NY Central RR Co. is not creditable
Carey Salt Company, The			Employer is not covered
Carey Short Line, Corp.			Employer is not covered
Cargill Industries			Investigation closed 04/10/2003
Carland, Inc.	10/14/1964	12/22/1999	Wholly-owned subsidiary of Kansas City Southern Industries, Inc.. Merged into Southern Group, Inc.
Carland, J. C., & Company			Not an employer and service under contract dated 02/24/1912 is not creditable
Carlisle Lumber Company			Employer is not covered
Carload Express, Inc.	01/01/2000	DATE	Prior to 01/01/2000 was known as Trimax Holding, Inc.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Carlsborg Mill & Timber Company			Employer is not covered
Carlson Construction Company			Not an employer and service under a contract with Denver & Rio Grande is not creditable
Carlton and Coast Railroad Company	02/24/1910	10/20/1940	
Carnegie-Illinois Steel Corporation			Employer is not covered
Carnegie Steel Company			See Youngstown and Northern Railroad Company, The
Caro Northern Railway Company	12/31/1907	12/31/1931	No records are available
Carolina, Atlantic & Western Railway	04/06/1914	11/07/1915	See Seaboard Air Line Railroad Company
Carolina Central Railroad Company, The	06/25/1880	11/07/1901	See Seaboard Air Line Railroad Company
Carolina, Clinchfield and Ohio Railway	01/26/1905	01/01/1983	Ceased being an employer on January 01, 1983, Due to merger into Seaboard System
Carolina, Clinchfield and Ohio Railway of South Carolina	04/18/1908	DATE	See Clinchfield Railroad Company
Carolina Coastal Railway, Incorporated	02/06/1989	DATE	
Carolina Company			Employer is not covered
Carolina Company (a North Carolina Corporation)	07/01/1902	10/14/1904	Service held creditable to the South and Western Railroad Company (of North Carolina)
Carolina Company (a Tennessee Corporation)	07/08/1905	12/31/1906	Service creditable as service to the South and Western Railway Company (Virginia and Kentucky)
Carolina and Cumberland Gap Railway Company	11/30/1896	08/31/1898	See Southern Railway Company
Carolina Despatch	12/31/1911	01/11/1918	See Winston-Salem Southbound Railway Company
Carolina & Georgia Railway Company	01/01/1920	01/01/1927	See Tennessee & North Carolina Railway Company
Carolina, Glkenana & Pee Dee Railway & Development Co.	03/02/1905	03/04/1907	See High Point, Thomasville & Denton Railroad Company
Carolina, Knoxville & Western Railway Company	11/30/1888	05/18/1897	See Charleston & Western Carolina Railway Company
Carolina Leasing and Contracting, Inc.	12/09/1992	DATE	
Carolina Midland Railway Company, The	05/15/1891	07/01/1902	See Southern Railway Company
Carolina and Northeastern Railroad Company	01/08/1917	06/12/1931	See Carolina and Northeastern Railway Company
Carolina and Northeastern Railway Company	06/13/1931	05/15/1934	No records are available
Carolina and Northeastern Railroad Company	01/08/1917	06/12/1931	
Gumberry and Jackson Railroad and Lumber Company	12/31/1887	06/18/1896	
Northampton and Hartford Railroad Company	06/19/1896	03/31/1908	
Northampton and Hartford Railway Company	04/01/1908	10/31/1917	
Carolina Northern Railroad Company	02/22/1899	02/28/1906	See Raleigh & Charleston Railroad Company
Carolina & Northwestern Railroad Inc.	05/29/1990	12/01/1994	Operations taken over by the Caldwell County Railroad
Carolina and Northwestern Railway Company	06/01/1982	06/01/1988	Subsidiary of Norfolk Southern Corporation. Merged into Norfolk & Western Railway 01/02/1982.
	01/01/1974	05/30/1982	Name changed back to Carolina Northwestern Railway Company, 6/01/1982
	03/11/1895	01/01/1974	Name changed to Norfolk Southern Railway, 1/1/1974

Employer	Covered From	Covered To	Remarks
Caldwell and Northern Railroad Company	02/25/1893	07/01/1910	
Chester and Lenoir Narrow Gauge Railroad Company	02/26/1873	02/08/1887	
Carolina Piedmont Division			See South Carolina Central Railroad, Inc., BA No. 2858
Carolina Railroad Company	02/15/1913	07/30/1931	See Norfolk Southern Railway Company
Carolina Rail Services Company	09/01/1989	06/30/1994	Successor of Carolina Rail Services, Inc., BA No. 2585
Carolina Rail Services, Inc.	07/01/1994	10/01/2001	Successor of Carolina Rail Services Company, BA No. 4569. Merged into Carolina Rail Service, LLC
Carolina Rail Services, Inc.	10/01/1986	12/31/1989	Terminated EFFECTIVE 12/31/1989 and Carolina Rail Service Comp (4569) is the sucessor employer.
Carolina Rail Service, LLC	10/01/2001	09/09/2005	Employer coverage terminated 9/9/2005 the date on which employees were compensated.
Carolina Southern Railroad Company	02/15/1913	07/30/1931	Employer is not covered. Division of Baltimore & Annapolis RR & employees are reported by B&A
Carolina Southern Railway Company, The	04/01/1926	04/30/1967	
Wellington & Powellville Railroad Company	10/20/1893	03/31/1926	
Carolina Steamship Company			Employer is not covered
Carolina and Tennessee Southern Railway Company	08/29/1902	05/23/1944	Prior to 03/01/1915, operated by the Southern Railway Company
Carolina Valley Railway Company	03/05/1907	02/17/1909	See High Point, Thomasville & Denton Railroad Company
Carolina & Western Railroad	07/01/1903	06/01/1916	No records are available
Carolina Western Railroad	11/17/1923	12/31/1970	No records are available
Carolina & Yadkin River Railway Company	05/31/1912	07/27/1923	See High Point, Thomasville & Denton Railroad Company
Carpenter and Boxley			Service under contract with Norfolk & Western is not creditable
Carr Lumber Company			Employer is not covered
Carr, R. F. Construction Company			Employer is not covered
Carr, R. H. Lumber Company			Employer is not covered
Carrabelle, Tallahassee and Georgia Railroad Company, The	01/05/1891	07/01/1906	See Seaboard Air Line Railroad Company
Carriers Legislative Committee	12/31/1915	01/01/1934	The Nebraska Railroad Association was known by this name during this period
Carrizo Gorge Railway, Inc.	07/01/2001	12/20/2012	Ceased being a covered employer effective 12/20/2012, the date CGRY assigned its operation rights to PIR.
Carrollton Railroad, The	01/21/1929	DATE	Records prior to 1912 are not available. Information from CSX company is still active.10/27/2009.
Carrollton & Worthville Railroad Company	12/14/1905	12/20/1929	
Carrollton Short Line Railway Company	07/07/1897	09/28/1906	See Alabama, Tennessee and Northern Railroad Company
Carrollton & Worthville Railroad Company	12/14/1905	12/20/1929	Records prior to 1912 are not available. See Carrollton Railroad, The
Carson and Colorado Railroad Company, The	05/10/1880	07/22/1892	See Southern Pacific Company
Carson and Colorado Railway Company	07/23/1892	05/10/1905	See Southern Pacific Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Carter-Kelly Lumber Company			Employer is not covered
Carter Lumber Company			Employer is not covered
Carter, W. T., & Brother			Employer is not covered
Carthage and Adirondack Railway Company	03/28/1883	03/07/1913	See New York Central Railroad Company, The
Carthage, Knightstown & Shirley Railroad	05/15/1987	06/30/1989	Ceased to be an employer effective June 30, 1989.
Carthage & Copenhagen Railroad Company	07/01/1910	01/17/1917	See Deer River Railroad Company
Carthage and Western Railway Company	06/19/1902	01/18/1910	See Missouri Pacific Railroad Company
Carthage Transportation Company			Employer is not covered
Carvey, Frank P., and Carvey, Frank P., Jr., Lessee			Not an employer and service under a contract with Texas & Pacific Railway Co. is not creditable
Cary Lumber Company			Employer is not covered
Cascade and Columbia River Railroad	08/28/1996	DATE	Owned by Rail America, Inc. update still covered employer 6/24/2009.
Cascade Railcorp, Inc.			Investigation closed 09/24/1997
Minnesota Central Railroad Company	12/16/1994	08/03/2000	05/1999, purchased by Cascade RailCorp. 08/31/2000, KBN, Inc. obtained control of Minnesota Central.
Nobles Rock Railroad, Inc.	12/21/1998	07/23/2000	See Rail Equipment & Transportation Inc.
Cascade Transportation, Inc.			Employer is not covered
Casco Wharf and Storage Company			Employer is not covered
Casey, John F. Company			Not an employer and service under a contract with the Pennsylvania Company
Casey and Manning			Employer is not covered
Cassatt Management, LLC d/b/a Bay Coast Railroad	01/18/06	DATE	Covered employer on 1/18/2006, the date it began operations as Switching & Terminal Company. Update on coverage 6/2
Cassell & Elliott			Not an employer and service under contracts with Norfolk & Western Railway Co. is not creditable
Cassville & Exeter Railway Company	09/11/1919	09/09/1956	No records are available
Cassville and Western Railway Company	07/31/1896	09/10/1919	
Cassville and Western Railway Company	07/31/1896	09/10/1919	See Cassville & Exeter Railway Company
Castilla Railroad (Honduras)			Employer is not covered
Castle Valley Railroad Company	05/18/1910	11/30/1917	See Denver and Rio Grande Western Railroad Company, The
Castleman River Railroad Company, The	01/02/1930	05/31/1957	
Castleman Valley Railroad Company, The	07/01/1923	01/01/1930	
Jennings Brothers Railroad	12/31/1901	09/09/1921	
Northern Maryland & Tidewater Company	09/09/1921	06/30/1923	
Castleman Valley Railroad Company, The	07/01/1923	01/01/1930	See Castleman River Railroad Company, The
Catasauque and Fogelsville Railroad Company	11/01/1873	12/31/1928	See Reading Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Catawba Valley Railway	05/09/1906	10/31/1909	See Seaboard Air Line Railroad Company
Catawba Valley Railway and Mining Company	01/25/1902	07/30/1909	See Norfolk and Western Railway Company
Catawissa Railroad Company	08/14/1860	06/30/1953	Leased to the Reading Company since 01/01/1924
CaterParrott Railnet, LLC	06/3/2012	DATE	Employer was ruled to be covered on June 3, 2012, the date it began operations.
Catholic Medical Center of Brooklyn & Queens, Inc.			Employer is not covered.
Catonsville Short Line Rail Road Company, The	03/06/1882	01/01/1980	See Pennsylvania Railroad Company
Catskill Mountain Railroad Corporation	05/26/1917	01/01/1919	
Catskill Mountain Railway	02/04/1887	04/25/1916	
Catskill & Tannerville Railway	10/01/1898	04/25/1916	
Otis Elevating Railway Company	08/04/1892	04/17/1899	
Otis Railroad	04/26/1916	05/25/1917	
Otis Railway	04/18/1899	04/25/1916	
Catskill Mountain Railway	02/04/1887	04/25/1916	See Catskill Mountain Railroad Corporation
Catskill & Tannerville Railway	10/01/1898	04/25/1916	See Catskill Mountain Railroad Corporation
Caveland Limited			Tourist train operated by Madison-North Vernon Transportation Corporation
Cayuga and Susquehanna Railroad Company, The	04/18/1943	03/31/1976	Leased to The Delaware, Lackawanna and Western Railroad Company since 01/01/1955
Cazenovia & Sauk City Railroad Company	07/01/1911	12/17/1915	See Cazenovia Southern Railroad Company
Cazenovia Southern Railroad Company	12/19/1913	05/24/1937	No records are available
Cazenovia & Sauk City Railroad Company	07/01/1911	12/17/1915	
CBEC Railway, Inc.	11/01/1997		Sub. of Midwest Power Systems, Inc. Reversed decision—Ruled not to be a covered employer. otice # 02-25
C&C Railroad, Inc.	07/09/2001	07/13/2001	Merged into C&C Railroad, LLC July 13, 2001
C&C Railroad, LLC	07/13/2001	DATE	Became a Rail carrier employer on July 13,2001.
CCP Holding, Inc.			Employer is not covered
CDL Electric Company, Inc			Employer is not covered
Cedar River Railroad Company	01/03/1992	DATE	Wholly-owned subsidiary of CCP Holdings, Inc. update submitted zero employees for the year 2008.
Chicago, Central & Pacific Railroad Company	12/24/1985	DATE	
Cedar American Rail Holdings, Inc	06/17/2002	12/26/2008	Ceased being a covered employer 12/26/08 when it merged into Dakota Minnesota & Eastern Railroad Corporation
Iowa, Chicago & Eastern Railroad	07/30/2002	12/26/2008	Subsidiary
Cedar Creek Railroad Company			Investigation closed 06/25/2002
Cedar Rapids, Garner and Northwestern Railway Company	04/26/1898	07/15/1901	See Chicago, Rock Island & Pacific Railroad Company
Cedar Rapids and Iowa City Railway	05/26/1909	01/01/1950	See Cedar Rapids and Iowa City Railway Company
Cedar Rapids and Iowa City Railway Company	01/01/1950	DATE	Wholly-owned subsidiary of IES Transportation Inc.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Cedar Rapids and Iowa City Railway	05/26/1909	01/01/1950	
Cedar Rapids & Iowa City Railway & Light Company	05/09/1903	05/01/1909	
Cedar Rapids & Iowa City Railway & Light Company	05/09/1903	05/01/1909	See Cedar Rapids and Iowa City Railway Company
Cedar Rapids, Iowa City & Southern Construction Company			Employer is not covered
Cedar Rapids and Marion City Railway Company			Employer is not covered
Cedar River Railroad Company	01/03/1992	DATE	Wholly-owned subsidiary of CCP Holding, Inc.
Cedar Valley Railroad Company	09/22/1984	05/22/1991	Wholly-owned subsidiary of Chicago Central & Pacific Railroad Company
Cedar Valley Railway Construction Company			Employer is not covered
Cement, Tolenas and Tidewater Railroad Company	12/30/1911	09/20/1930	No records are available
Genex Harvest States Cooperatives			Employer is not covered
Centennrail			See Central of Tennessee Railway & Navigation Company, Incorporated
Center Street Shops (Portland, Oregon)	01/01/1932	08/29/1946	Service creditable as service to the Portland Traction Company
Centerville-Abia and Southern Railway Company	06/24/1914	12/01/1916	See Iowa Southern Utilities Company (Delaware)
Centerville Light & Traction Company	04/17/1905	12/01/1916	Railroad operations only. See Iowa Southern Utilities Company
Cen-Tex Rail Link, LTD	05/20/1994	02/28/1997	South Orient RR Co. merged into Centex & name of surviving corp. is South Orient RR Co., LTD
Centex Harvest States Cooperatives			Employer is not covered
Centex Rural Rail Transportation District			Investigation closed 05/24/1995
Centrail Corporation	01/01/1982	08/31/1982	See Centrail Management-After merger name was changed to Centrail Management
Central Railcar Management	01/01/1982	08/31/1982	Merged
Central Railway Management	01/01/1982	08/31/1982	Merged
Enid Central Railway, Inc.	01/01/1982	3/31/1983	Wholly-owned subsidiary of Centrail Corp.
North Central Texas Railway, Inc.	01/01/1982	12/31/1982	Ceased being a covered employer effect 12/31/1982, the date it last had employees
South Central Arkansas Railway, Inc.	02/01/1982	11/19/1990	Wholly-owned subsidiary of Centrail Corp.
Virginia Central Railway	06/15/1925	11/27/1986	Service was creditable from 6/15/1925 until 11/27/1986. when company was dissolved.
Centrail Management	09/01/1982	10/27/1986	Ceased being a covered employer effect 10/27/1986, the date of notice to the board that Centrail was no longer in existence.
Centrail Corporation	01/01/1982	08/31/1982	Merged
Central Alloy Steel Corporation			Employer is not covered
Central Arizona Transportation Lines, Inc.			Employer is not covered
Central Arkansas and Eastern Railroad Company	05/18/1901	10/21/1911	See St. Louis Southwestern Railway Company
Central Association of Railroad Officers (Cincinnati, Ohio)	02/04/1887	07/22/1906	
Central Association of Railroad Officers, Kansas City Div.	01/01/1897	12/31/1913	See Superintendents' Association of Kansas City

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Central Association of Railroad Officers, St. Louis Division	12/31/1903	01/01/1909	Superintendents' Association, St. Louis-E. St. Louis Terminal District was known by name during this period
Central Boarding & Supply Company			Not an employer and service under a contract dated 04/24/1922 is not creditable
Central Branch Railway Company, The	06/12/1899	08/08/1909	See Missouri Pacific Railroad Company
Central Branch Union Pacific Railroad Company	01/01/1867	06/29/1898	See Missouri Pacific Railroad Company
Central Branch, Union Pacific Railway Company, The	06/30/1898	06/11/1899	See Missouri Pacific Railroad Company
Central California Traction Company	08/09/1905	DATE	Subsidiary of BNSF Railway
Central Car Service Association	12/31/1891	03/01/1908	Prior to March 1908 the Central Demurrage and Storage Bureau was known by this name
Central Coal and Coke Company			Employer is not covered
Central Columbiana & Pennsylvania Railway, Inc.	03/01/2001	08/03/2011	Employer coverage terminated on August 3, 2011, the date that CCPR was dissolved through bankruptcy.
Central Commissary Company			Not an employer and service under a contract is not creditable
Central Container Forwarding Company			Employer is not covered
Central Demurrage and Storage Bureau	12/31/1891	07/01/1930	See Terminal Railroad Association of St. Louis
Central Car Service Association	12/31/1891	03/01/1908	Central Demurrage and Storage Bureau was known by this name during this period
Central Electric Traffic Association	07/04/1910	12/31/1939	Records prior to 01/01/1932 are not available
Central Elevator Company of Baltimore City	01/01/1902	06/18/1917	
Central Elevator & Warehouse Company	09/30/1893	08/31/1930	Subsidiary of Illinois Central Railroad Company
Central Engineering & Construction Company			Not an employer & service performed for various employers is not creditable service.
Central Freight Association	11/15/1898	01/01/1949	Name changed to the Freight Traffic Committee-Central Territory Railroads, effective 01/01/1949
Central Freight Association Inspection and Weighing Bureau	03/01/1916	08/16/1918	See Central Inspection and Weighing Bureau
Central of Georgia Motor Transport Company	10/27/1927	07/31/1973	Name changed to Southern Region Motor Transport, Inc. effective 07/31/1973
Central of Georgia Railway Company	10/27/1895	DATE	Subsidiary of Norfolk Southern Corporation
Atlanta Terminal Company	02/11/1903	01/31/1986	Merged
Augusta and Savannah Railroad	12/31/1836	09/30/1948	
Bruton and Pineora Railway Company	06/30/1898	03/30/1901	
Buena Vista and Ellaville Railroad Company	10/24/1887	07/30/1888	
Central of Georgia Railway Hospital Department	07/01/1927	12/31/1949	
Central Railroad and Banking Company of Georgia	12/00/1835	10/31/1895	
Chattanooga & Durham Railroad Company	03/30/1897	05/15/1901	
Chattanooga, Rome and Columbus Railroad Co., The	07/01/1888	06/29/1897	
Chattanooga Rome and Southern Railroad Company	06/30/1897	05/15/1901	
Chicamauga and Durham Railroad Company	12/31/1892	03/29/1927	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Columbus and Rome Railway Company	03/04/1882	07/30/1888	
Columbus and Western Railway Company	06/22/1880	07/30/1888	
Covington and Macon Railroad Company, The	12/10/1888	05/22/1891	
Dover and Statesboro Railroad Company	11/21/1889	05/31/1901	
East Alabama Railway Company	06/12/1880	07/30/1888	
Eatonton Branch Railroad Company	02/04/1887	05/30/1896	
Eufaula and Clayton Railroad Company	03/28/1883	07/30/1888	
Eufaula & East Alabama Railway	08/12/1887	07/30/1888	
Macon and Birmingham Railroad Company	12/26/1888	05/26/1896	
Macon and Birmingham Railway Company	05/27/1896	11/15/1922	
Macon and Northern Railroad Company	05/23/1891	12/16/1894	
Macon and Northern Railway Company	12/17/1894	10/31/1895	
Middle Georgia and Atlantic Railway Company	12/31/1889	12/30/1896	
Mobile & Girard Railroad Company	07/01/1895	03/14/1896	
Montgomery & Eufaula Railway Company	06/05/1879	12/13/1895	
Savannah and Atlantic Railroad	02/27/1890	12/30/1895	
Savannah & Atlantic Railway Company	01/01/1939	12/31/1963	Merged and ceased operations
Savannah, Griffin and North Alabama Railroad Company	03/01/1854	11/26/1890	
Savannah & Memphis Railroad Company	02/20/1866	06/09/1880	
Savannah and Tybee Railway Company	12/31/1888	02/26/1890	
Savannah and Western Railroad Company	10/09/1885	12/01/1895	
Upton County Railroad Company	02/04/1887	02/01/1914	
Central of Georgia Railway Company - Hospital Department	01/01/1950	11/01/1963	See Central of Georgia Railway Company
Central of Georgia Railway Hospital Department	07/01/1927	12/31/1949	See Central of Georgia Railway Company - Hospital Department
Central Grain, Inc.			Investigation closed 07/26/1988
Central Greyhound Lines, Inc., of Michigan			Employer is not covered
Central Gulf Railway, Inc.	01/26/2001	DATE	Name change to CG Railway, Inc effective 11/16/2000
Central Illinois Construction Company			Employer is not covered
Central Illinois Electric and Gas Company			Employer is not covered
Illinois Public Utility Company	12/02/1930	02/13/1931	Central Illinois Electric & Gas Company was known by this name during this period
Rockford Gas Light & Coke Company	02/22/1861	12/02/1930	Central Illinois Electric & Gas Company was known by this name during this period
Central Illinois Railroad Company, The	05/01/2001	9/15/2010	Ceased all rail activity on 9/15/2010: The date Railroad issued its last payroll.
Central Illinois Railway Company	07/15/1905	01/20/1906	See Chicago & Illinois Midland Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Central Illinois Traction Company			Employer is not covered
Central Indiana Railway Company	03/16/1903	3/31/1976	Ceased to be an employer effective 3/31/1975, when it merged into conrail.
Chicago and Southeastern Railway Company	10/20/1891	03/15/1903	
Midland Railway Company	06/16/1886	10/19/1891	
Central Indiana & Western Railroad Co.	11/04/1986	DATE	Employer is still reporting annual earnings as of 2009.
Central Inspection and Weighing Bureau	05/01/1920	01/01/1946	Name was changed to Eastern Weighing and Inspection Bureau, effective 01/01/1946
Central Freight Association Inspection & Weighing Bureau	03/01/1916	08/16/1918	
Central Territory Inspection and Weighing Bureau	08/16/1918	03/31/1919	
Eastern Freight Inspection Bureau	04/01/1919	04/30/1920	
Joint Rate Inspection bureau	01/01/1889	02/29/1916	
Central Iowa Railway Company	01/01/1878	05/15/1889	See Minneapolis & St. Louis Railway Company, The
Central Iowa Railway Company	09/26/1973	07/26/1978	
Central Iowa Railway Company (of Illinois)	12/07/1882	08/01/1888	See Minneapolis & St. Louis Railway Company, The
Central Iron and Coal Company			Employer is not covered
Central Jersey Industries, Inc.			See Central Railroad Company of New Jersey
Central Kansas Railway, Inc.	01/02/1993	12/28/1993	Name changed to Central Kansas Railway, Limited Liability Company effective 12/28/1993
Central Kansas Railway, Limited Liability Company	01/02/1993	06/29/2001	Subsidiary of Omnitrax, Inc. Assets acquired by the Kansas & Oklahoma Railroad, Inc. (K&O)
Central Kansas Railway, Inc.	01/02/1993	12/28/1993	Name by which Central Kansas Railway, LLC was known during this period
Kansas Southwestern Railway, LLC	04/14/1991	03/31/2000	Merged into Central Kansas Railway, LLC
Central Kansas Railway, Limited Liability Co. (Managers)			Services provided by the managers of Central Kansas Railway, LLC, do not constitute services covered under the Acts.
Central Land Company			Service & comp. is creditable to the Pere Marquette Railway Co. through 06/06/1947
Central Light Rail Line			See Maryland Mass Transit Administration
Central Louisiana and Gulf Railroad Company	03/26/1982	09/08/1987	Assets were transferred to MidLouisiana Rail Corporation
Central Michigan Railway Company	09/01/1987	DATE	
Central Midland Railway Company	01/02/2001	DATE	
Central Montana Rail, Inc.	02/15/1985	DATE	
Central & Montgomery Railway Company	12/29/1877	09/06/1887	See Gulf, Colorado and Santa Fe Railway Company
Central Nebraska Commission Company			Employer is not covered. Prior to 08/20/1945, known as Broken Bow Auction Yards
Central New England Railroad Co., Inc.	11/15/1995	DATE	
Central New England Railway Company	01/13/1899	01/01/1927	See New York, New Haven and Hartford Railroad Company, The
Central New England and Western Railroad Company	07/23/1889	07/28/1892	See New York, New Haven and Hartford Railroad Company, The
Central New Jersey Railroad			File closed 01/05/2004 Not operating.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Central New York Car Demurrage Bureau	07/15/1890	12/31/1910	No records are available
Central New York Railroad Corporation	12/12/1972	DATE	Subsidiary of Delaware Otsego Corporation
Central New York Service Association	07/15/1890	05/01/1908	Prior to May 1908, the Central New York Car Demurrage Bureau was known by this name
Central New York Southern Railroad Corporation	04/01/1914	05/29/1924	
New York, Auburn and Lansing Railroad Co., The	03/01/1908	03/31/1914	
Central New York and Western Railroad Company, The	11/19/1892	08/01/1899	No records are available. See Pittsburgh, Shawmut and Northern Railroad Company, The
Central Ohio Light & Power Company			Employer is not covered
Central Oregon & Pacific Railroad, Inc.	12/01/1994	DATE	Subsidiary of Railtexas, Inc.. Subsidiary of RailAmerica, Inc. effective 2/2000
Central Pacific Railroad Company (of August 1870)	08/22/1870	07/29/1899	See Southern Pacific Company
Central Pacific Railway Company	07/29/1899	06/30/1959	See Southern Pacific Company
Central Passenger Association	03/31/1920	01/31/1949	Consolidated with the Trunk Line Association
Central Passenger Railway Company			Employer is not covered
Central Pennsylvania Lumber Company			Employer is not covered
Central Pennsylvania and Western Railroad Company	04/03/1893	07/30/1902	See Pennsylvania Railroad Company
Central Properties Incorporated			Employer is not covered
Central Power & Light Company			Employer is not covered
Central Railcar Management	01/01/1982	08/31/1982	Merged into Central Corporation
Central Railroad and Banking Company of Georgia	12/00/1835	10/31/1895	See Central of Georgia Railway Company
Central Railroad Company of Indiana, The	01/01/1992	DATE	Subsidiary of RailAmerica, Inc. effective 2/2000. Update on status of the (CR) still reporting 5/28/09.
Central Railroad Company of Indianapolis	12/05/1899	02/05/1917	See New York Central Railroad Company, The
Central Railroad Company of Indianapolis	07/01/1989	DATE	Name Changed to Chicago, FT. Wayne & Eastern Railroad. See G-215 for additional information.
Central RR Co. of New Jersey AKA Central Jersey Industries, Inc.	02/01/1847	12/31/1985	See Central Railroad Company of Pennsylvania. Also known as Central Jersey Industries, Inc.
Freehold and New York Railroad Company, The	11/03/1888	01/09/1890	
Freehold and New York Railway Company, The	06/29/1877	11/02/1888	
Hibernia Mine Railroad Company, The	03/01/1863	12/31/1890	
Manhattan Lighterage Co. (Water Carrier)	12/26/1905	06/11/1914	
New Jersey Terminal Railroad Company	08/25/1902	07/31/1905	
Central Railroad Company of New Jersey Athletic Association			Employer is not covered
Central Railroad Company of New Jersey (Boat Repair Corporation)			Information available prior to 1942.
Central Railroad Company of Pennsylvania	06/30/1896	12/31/1917	No records are available
Central Railroad Company of Pennsylvania	08/05/1946	12/31/1952	Properties acquired by the Central Railroad Company of New Jersey, The

Employer	Covered From	Covered To	Remarks
Central Railroad Company of South Carolina	02/09/1876	DATE	Company's railroad operated under lease by the Atlantic Coast Line Railroad Company
Central Railroad of Oregon	01/25/1909	03/31/1927	No records are available. See Union Railroad of Oregon
Central Railway Clearing House	01/01/1899	12/31/1921	Records filed with The New York Central Railroad Company
Central Railway Company of Arkansas	07/01/1908	01/30/1932	
Central Railway Management	01/01/1982	08/31/1982	Merged into Centrail Corporation
Central Railway of Oregon	06/02/1905	04/20/1909	See Union Railroad of Oregon
Central Railway Signal Company, Inc.			Employer is not covered
Central & Southern Pacific Railroad Employes Mutual Benefit Association			Employer is not covered
Central States Dispatch	08/25/1892	01/31/1918	See Baltimore and Ohio Railroad Company, The
Central States Equipment Company			Employer is not covered
Central Steel Company			Employer is not covered
Central Stock Yards & Transit Company	02/11/1873	02/11/1903	
Central of Tennessee Railway & Navigation Co. Incorporated d/b/a The Longhorn Railway Company	6/19/1992	08/01/2000	d/b/a The Longhorn Railway CO. same BA # 5550. Ceased to be an employer on 8/1/2000 and ceased rail operations.
Central Territory Inspection and Weighing Bureau	08/16/1918	03/31/1919	See Central Inspection and Weighing Bureau
Central Texas and Northwestern Railway Company, The	09/28/1881	08/22/1901	See Texas and New Orleans Railroad Company
Central Transfer Company			Employer is not covered
Central Union Depot & Railway Company of Cincinnati	02/04/1887	03/31/1933	See New York Central Railroad Company, The
Central Vermont Railroad Company	11/12/1872	04/19/1899	See Central Vermont Railway, Inc.
Central Vermont Railway Company	11/16/1898	08/11/1929	See Central Vermont Railway, Inc.
Central Vermont Railway, Inc.	08/12/1929	02/04/1995	See- 3126
Burlington and Lamoille Railroad Company	02/24/1875	05/01/1889	
Central Vermont Railroad Company	11/23/1872	04/19/1899	
Central Vermont Railway Company	11/16/1898	08/11/1929	
Missisquoi Valley Railroad Company	12/24/1886	06/30/1888	
New London Northern Railroad Company	02/01/1860	12/16/1851	
Central Vermont Terminal, Inc.	11/01/1936	11/27/1953	See Central Vermont Railway, Inc.
Central Vermont Transportation Company	11/12/1908	02/4/1995	Ceased being an employer on February 4, 1995. The date its parent, Central Vermont Railway, Inc ceased operations.
Central Washington Railroad Company	12/06/2004	DATE	
Central Washington Railroad Company, The	03/02/1888	06/01/1898	See Northern Pacific Railway Company
Central West Virginia & Southern Railroad Company	10/24/1912	10/31/1936	
Dry Fork Railroad Company	07/01/1894	12/31/1912	
Central Wisconsin Railway Company			Operated the Fairchild & North-Eastern Railway Company from 01/01/1921 - 10/31/1924

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Centralia and Chester Railroad Company (of 1885)	12/07/1885	02/10/1894	See Missouri-Illinois Railroad Company
Centralia and Chester Railroad Company (of 1894)	02/10/1894	05/31/1900	See Missouri-Illinois Railroad Company
Centralia Eastern Railroad Company	09/28/1907	09/01/1917	See Northern Pacific Railway Company
Century Express Company		01/01/1901	See Railway Express Agency Incorporated
Cerrillos Coal Railroad Company	12/31/1892	05/31/1900	See Atchison, Topeka and Santa Fe Railway Co., The
CFNR Operating Company Inc.			Correct name California Northern Railroad Company
CG Railway, Inc.	11/16/2000	DATE	Name changed from Central Gulf Railway, Inc November 16, 2000
CGX, Incorporated			Employer is not covered
Chadron Sale Company			Employer is not covered. Succeeded in 1937 by the Chadron Sales Company
Chadron Sales Company			Employer is not covered
Chaffee Railroad Company, The	01/07/1918	01/20/1950	Properties merged into Western Maryland Railway Company
Chagrin Falls & Eastern Electric Railway Company			Employer is not covered
Chagrin Falls & Southern Railroad Company, The	09/30/1880	05/16/1890	See Wheeling and Lake Erie Railway Company, The
Chambersburg & Gettysburg Electric Railway Company			Employer is not covered
Chambersburg & Gettysburg Railroad	11/01/1891	06/30/1898	
Champaign Railroad, Inc.	03/21/1993	05/24/1996	Ceased being an employer under the RRA and RUIA as of the close of business May 24, 1996, the last day on which it compensated employees.
Champion Fibre Company			Employer is not covered
Champlain Construction Company			Not an employer and individual engaged in the construction of the railroad service is not creditable
Champlain Iron Ore Corporation			Employer is not covered
Champlain Transportation Company, The	02/04/1887	11/06/1932	See Delaware and Hudson Railroad Corporation, The
Chancellor-Canfield Midway Oil Company			Employer is not covered
Chaparral Railroad Co., Inc.	04/01/1990	12/31/1995	Ceased being an employer effective December 31, 1995, the end of the last month in which it was capable of operating as a railroad.
Chapman Dewey Lumber Company			Employer is not covered
Charles City Railway Line, Inc.	11/26/1986	02/24/1994	Contracts operations of the line to the Cedar Valley Railroad Company
Charles City Western Railway Company	02/23/1910	12/31/1964	Merged into the Iowa Terminal Railroad Company on 01/01/1965
Charleston, Cincinnati and Chicago Railroad Company	03/04/1878	11/22/1894	See Southern Railway Co., Chesapeake & Ohio Railway Co., The and Clinchfield Railroad Company
Charleston, Clendennin & Sutton Railroad Company	05/14/1891	12/31/1902	See Baltimore and Ohio Railroad Company, The
Charleston Mining & Manufacturing Co. (Charleston, SC)			Employer is not covered
Charleston and Savannah Railway Company	06/08/1880	06/30/1901	See Atlantic Coast Line Railroad Company
Charleston, South Carolina Mining & Manufacturing Co.			Employer is not covered. Status prior to 1930 has not been ruled on
Charleston, Sumter & Northern Railroad	01/06/1890	02/25/1895	See Northwestern Railroad Company of South Carolina

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Charleston, Sumter and Northern Railroad Company	01/06/1890	02/25/1895	See Atlantic Coast Line Railroad Company
Charleston Terminal	07/15/1903	07/11/1922	See Port Utilities Commission of Charleston, South Carolina, The
Charleston Transit Company			Employer is not covered
Charleston Union Station Company	11/02/1902	03/31/1947	Records prior to March 1920 are not available. See Atlantic Coast Line Railroad Company
Charleston & Western Carolina Railway Company	09/16/1896	12/31/1959	See Atlantic Coast Line Railroad Company
Carolina, Knoxville & Western Railway Company	11/30/1888	05/18/1897	
Port Royal & Augusta Railway Company	07/10/1878	10/03/1896	
Port Royal & Western Carolina Railway Company	10/27/1886	09/25/1896	
Charlotte Docks Company	04/09/1909	12/28/1995	Ceased to be covered 12/28/1995 due to merger.
Charlotte Harbor and Northern Railway Company	06/05/1897	DATE	See Seaboard Air Line Railway Company
Alafia, Manatee and Gulf Coast Railway Company	06/05/1897	07/05/1906	Charlotte Harbor & Northern Railway Company was known by this name during this period
Charlotte, Monroe and Columbia Railroad Company	01/15/1901	03/05/1941	See Seaboard Air Line Railroad Company
Charlotte Southern Railroad Company	10/01/2000	DATE	See G-215 Notice NO: 01-58
Charlotteburg and Green Lake Railroad Company, The	11/18/1876	07/31/1888	See Wharton and Northern Railroad Company
Chartiers Southern Railway Company, The	12/31/1906	02/28/1929	See Monongahela Railway Company, The
Chateaugay Ore and Iron Company			Employer is not covered
Chateaugay Railroad Company	05/15/1879	01/01/1903	See Delaware and Hudson Railroad Corporation, The
Chatham and Lebanon Valley Railroad	01/01/1900	06/30/1901	See Rutland Railway Corporation
Chattahoochee Bay Railroad, Inc	08/26/2006	DATE	
Chattahoochee and Gulf Railroad Company, The	07/07/1899	07/01/1948	See Central of Georgia Railway Company
Chattahoochee & Gulf Railroad Co., Inc.	03/07/2003	8/25/2006	Employer coverage terminated August 25, 2006, the date railroad operations ceased.
Chattahoochee Industrial Railroad	07/08/1963	DATE	Subsidiary of Georgia-Pacific Corporation
Chattahoochee Locomotive Company, Inc.			Investigation closed 09/23/1992
Chattahoochee Valley Railroad Company	08/31/1895	06/06/1900	See Chattahoochee Valley Railway Company
Chattahoochee Valley Railway Company	06/07/1900	09/01/1993	Wholly-owned subsidiary of West Point Pepperell
Chattahoochee Valley Railroad Company	08/31/1895	06/06/1900	
Chattanooga Car and Foundry Company			Employer is not covered
Chattooga & Chickamauga Railway Company	09/05/1989	DATE	Owned by Cagy Industries, Inc.
Chattanooga & Durham Railroad Company	03/30/1897	05/15/1901	See Central of Georgia Railway Company
Chattanooga and Lookout Mountain Railway			Employer is not covered
Chattanooga Mining and Manufacturing Company			Employer is not covered
Chattanooga & Montlake Railway Company	08/25/1920	12/31/1922	No records are available
Chattanooga and North Side Street Railway Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Chattanooga Railway Bridge & Terminal Company	09/17/1890	11/18/1892	See Alabama Great Southern Railroad Company, The
Chattanooga Railway and Light Company			Employer is not covered
Chattanooga Railways Company			Employer is not covered
Chattanooga Rapid Transit Company			Employer is not covered
Chattanooga, Rome and Columbus Railroad Co., The	07/01/1888	06/29/1897	See Central of Georgia Railway Company
Chattanooga Rome and Southern Railroad Company	06/30/1897	05/15/1901	See Central of Georgia Railway Company
Chattanooga Southern Railroad Company	10/24/1887	01/09/1911	Records from 1901 to 1907 are not available. See Tennessee, Alabama and Georgia Railway
Chattanooga Southern Railway Company	10/24/1887	05/10/1896	See Tennessee, Alabama and Georgia railway
Chattanooga Station Company	11/18/1892	09/01/1895	Subsidiary of Norfolk Southern Corporation
Chattanooga Terminal Railway Company	12/20/1905	08/01/1993	Merged into its parent corp., Alabama Great Southern Railway Co.
Chattanooga Traction Company	10/25/1911	03/31/1970	Subsidiary of Norfolk Southern Corporation. Employer coverage terminated 3/31/1970.
Chattanooga Union Railway Company	06/29/1888	09/28/1895	See Alabama Great Southern Railroad Company, The
Chattaroi Railway Company	03/11/1873	08/24/1889	See Chesapeake and Ohio Railway Company, The
Chautauqua Lake Railway Company	07/25/1887	07/25/1894	No records are available. See Jamestown, Westfield and Northwestern Railroad Company
Chautauqua Traction Company	07/01/1907	03/20/1926	Service prior to 07/01/1907 is not creditable
Cheat Haven and Bruceton Railroad Company	05/26/1920	12/31/1928	See Baltimore and Ohio Railroad Company, The
Cheat River Railroad Company			Employer is not covered
Chehalis County Logging & Timber Company			Employer is not covered
Chehalis Western Railroad Company	11/04/1985	4/29/1987	Terminated CWRC's coverage under the Acts because CWRC did not initiate the proposed general freight services over its rail line. Investigation closed 04/05/1989
Chelatchie Prairie Railroad, Inc.			Investigation closed 06/16/1998
Chematron Railway Products, Inc.			
Cheney Railroad, Inc.	12/28/1989	07/19/1996	
Cheraw and Chester Railway Company (Receivers)	02/27/1873	06/20/1896	See Lancaster and Chester Railway Company
Cheraw and Darlington Railway Company	07/06/1886	07/17/1898	See Atlantic Coast Line Railroad Company
Cherokee Mining and Manufacturing Company			Employer is not covered
Cherry River Boom & Lumber Company			Employer is not covered
Cherry Tree and Dixonville Railroad Company	05/21/1903	05/31/1970	Operated by Pennsylvania RR Co., 12/04 - 02/05, Merged into Pennsylvania Transportation Co., 06/01/1970
Cherryvale Construction Company	12/31/1885	09/01/1897	Service under contract dated 4/13/1897, with St. Louis & San Francisco RR Co. is creditable service
Chesapeake and Albermarle Railroad Company, Inc.	04/02/1990	11/02/1999	Subsidiary of Railtex, Inc.. Merged into North Carolina & Virginia Railroad (Delaware)
Chesapeake Beach Railway Company	07/01/1898	04/30/1936	See East Washington Railway Company
Chesapeake Corporation			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Chesapeake and Curtis Bay Railroad Company, The	04/05/1915	DATE	See Western Maryland Railway Company
Chesapeake and Hocking Railway Company, The	09/24/1926	02/01/1930	See Chesapeake and Ohio Railway Company, The
Chesapeake & Indiana Railroad	08/11/2004	DATE	
Chesapeake & Nashville Railway Company	05/12/1884	07/01/1906	See Louisville and Nashville Railroad Company
Chesapeake and Ohio Canal Company			Employer is not covered
Chesapeake and Ohio Northern Railway Company, The	05/22/1914	12/01/1921	See Chesapeake and Ohio Railway Company, The
Chesapeake and Ohio Railway Company, The	07/01/1978	09/01/1987	Ceased to be an employer the day before it merged into CSX Transportation, Inc.
Ashland Coal and Iron Railway Company	01/25/1865	12/19/1933	
Athens, Amesville & Chauncy Railway Company, The	07/27/1903	07/06/1909	
Baltimore and Ohio Railroad Company, The	02/01/1827	04/30/1987	Merged
Big Sandy & Kentucky River Railway Company	10/01/1913	09/22/1930	
Big Sandy Railway Company	12/01/1904	06/01/1906	
Charleston, Cincinnati and Chicago Railroad Company	03/04/1878	11/22/1894	
Chattaroi Railway Company	03/11/1873	08/24/1889	
Chesapeake and Hocking Railway Company, The	09/24/1926	02/01/1930	
Chesapeake and Ohio Northern Railway Company, The	05/22/1914	12/01/1921	
Chesapeake & Ohio Railway of Indiana, The	07/01/1910	10/01/1934	
Chicago, Cincinnati & Louisville Railroad Company	06/01/1903	06/30/1910	
Cincinnati and Indiana Western Railroad Company, The	06/01/1902	05/31/1903	
Cincinnati, Richmond & Muncie Railroad Company	03/23/1900	05/31/1903	
Coal River Railway Company	06/01/1905	12/21/1909	
Coal River and Western Railway Company	10/09/1899	05/31/1905	
Columbus, Hocking Valley & Toledo Railway Company, The	08/20/1881	02/28/1899	
Covington & Cincinnati Elevated RR & Transfer & Bridge	02/09/1886	01/01/1985	Ceased to be an employer effective 1/1/1985 when it merged into Chesapeake & Ohio Railroad.
Flint Belt Railroad Company	06/06/1921	11/30/1955	
Fort Street Union Depot Company	08/24/1889	07/31/1969	
Greenbrier & Eastern Railroad Company	08/29/1921	12/31/1927	
Guyandot Valley Railway Company	03/01/1899	10/31/1903	
Hocking Valley Railway Company, The	02/25/1899	04/30/1930	
Island Creek Railroad Company	01/01/1905	04/18/1912	
Kanawha Railway Company	06/09/1881	01/31/1902	
Kentucky and South Atlantic Railroad Company	06/13/1888	06/30/1893	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Kentucky and South Atlantic Railway Company	01/14/1882	07/13/1888	
Long Fork Railway Company	03/01/1918	12/18/1933	
Manistee and Northeastern Railway Company	09/04/1926	11/30/1955	Merged
Maysville and Big Sandy Railroad Company	01/01/1889	07/01/1904	
Millers Creek Railroad Company	07/01/1910	12/31/1924	
Ohio and Big Sandy Railroad Company	08/25/1889	06/30/1892	
Ohio, Kentucky and Virginia Railway Company	04/19/1886	11/06/1887	
Ohio River and Charleston Railway Company of Kentucky	11/13/1894	04/01/1897	
Pere Marquette Railway Company	03/12/1917	06/06/1947	
Pine Bluff, Sheridan & Southern Railway (Arkansas)	05/01/1913	09/15/1917	
Piney River and Paint Creek Railroad Company	03/01/1906	11/30/1912	
Pocahontas Coal River and Kanawha Railway Company	10/09/1899	11/10/1903	
Pond Fork and Bald Knob Railroad Company	06/05/1919	12/19/1933	
Powellton and Pocahontas Railway Company	05/31/1892	11/01/1902	
Quinniment Coal Company	06/30/1902	11/01/1904	
Raleigh Lumber Company	03/31/1907	02/28/1910	
Richmond and Alleghany Railroad Company	02/28/1878	05/19/1889	
Sandy Valley & Elkhorn Railway Company, The	08/04/1902	12/19/1933	
Sewell Valley Railroad Company, The	11/22/1907	06/30/1927	
Virginia Air Line Railway Company	10/31/1908	06/30/1909	
White Oak Railway Company	05/23/1905	12/31/1917	
Chesapeake and Ohio Railway Employees' Hospital Association	10/20/1897	12/31/1970	See Chesapeake and Ohio Railway Company, The
Chesapeake & Ohio Railway of Indiana, The	07/01/1910	10/01/1934	See Chesapeake and Ohio Railway Company, The
Chesapeake, Ohio & Southwestern Railroad Company	08/24/1881	07/31/1896	Operated by the Newport News & Mississippi Valley Company until 07/31/1893
Chesapeake Railroad Company	01/01/1995	12/31/1999	Assets sold to Aberdeen, Carolina & Western Railway, BA # 2595
Chesapeake Steamship Company of Baltimore City	01/15/1921	06/20/1941	Not an employer-service in ops of terminal facilities owned by Southern Railway is creditable service
Chesapeake Transit Company	03/29/1902	12/12/1904	See Norfolk Southern Railway Company
Chesapeake & Western Railroad Company	05/01/1896	04/30/1902	See Chesapeake Western Railway
Chesapeake Western Railway	03/03/1900	DATE	Subsidiary of Norfolk Southern Corporation
Chesapeake & Western Railroad Company	05/01/1896	04/30/1902	
Cheshire Railroad Company	03/01/1845	09/30/1890	See Boston and Maine Railroad
Chessie Computer Services, Inc.	01/01/1987	DATE	Still a covered employer (97-35) - Subsidiary of CSX Technology, Inc.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Chessie Logistics CO. LLC	01/21/2012	DATE	CLC became a covered employer effective 01/201/2013, the date it began operations.
Chester and Delaware Railroad Company, The	10/09/1871	12/31/1923	See Reading Company
Chester and Lenoir Narrow Gauge Railroad Company	02/26/1873	02/08/1887	See Carolina and Northwestern Railway Company
Chester and Mount Vernon Railroad Company, The	09/10/1927	03/02/1956	See Missouri Pacific Railroad Company
Chester, Perryville, Ste Genevieve & Farmington RR Co., The	01/01/1895	04/11/1899	See Cape Girardeau Northern Railway Company
Chester, Perryville and Ste. Genevieve Railway Co., The	04/12/1899	02/20/1913	See Cape Girardeau Northern Railway Company
Chester Traction Company			Employer is not covered
Chester Valley Railway Inc.	03/29/1996	12/31/1997	Corporation dissolved. Service is being provided by Penn Eastern Rail Lines, BA # 2378.
Chesterfield & Kershaw Railroad Company	12/24/1889	11/07/1901	See Seaboard Air Line Railroad Company
Chesterfield and Lancaster Railroad Company	12/24/1887	03/19/1841	See Seaboard Air Line Railroad Company
Chestnut Hill Railroad Company	07/11/1851	12/31/1948	See Reading Company
Chestnut Ridge Railroad Company of Pennsylvania	06/30/1900	01/11/1902	See Chestnut Ridge Railway Company
Chestnut Ridge Railroad Corporation	03/15/2004		
Chestnut Ridge Railway Company % Horsehead Corporation	01/11/1902	12/23/2003	
Chestnut Ridge Railroad Company of Pennsylvania	06/30/1900	01/11/1902	
Cheswick and Harmar Railroad Company	03/25/1901	12/31/1972	No records are available
Chevron U.S.A., Inc.			See Western Plant Services
Cheyenne and Northern Railway Company, The	03/01/1886	04/01/1890	See Colorado and Southern Railway Company, The
Chiarello, Dick & Bros.			Employer is not covered
Chiarello Stevedoring Company, The			Employer is not covered
Chicago and Alton Railroad Company, The	03/14/1906	07/18/1931	See Alton Railroad Company, The
Chicago and Alton Railroad Company, The (of 1861)	02/01/1861	03/13/1906	See Alton Railroad Company, The
Chicago and Alton Railway Company, The	04/03/1900	03/07/1906	See Alton Railroad Company, The
Chicago, Anamosa & Northern Railway Company	01/31/1905	06/14/1916	No records are available
Chicago Association of Commerce Committee of Investigation on			Employer is not covered
Smoke Abatement & Electrification of Railway Terminals			
Chicago Association of General Superintendents of Railways	07/20/1886	05/16/1905	See General Managers Association of Chicago
Chicago and Atlantic Railway Company	04/04/1873	08/31/1890	See Erie Railroad Company
Chicago, Attica & Southern Railroad Company	09/27/1922	12/31/1942	See Fabrikant, William, Agent, Chicago, Attica & Southern RR Co., regarding service after 12/31/1942
Chicago, Aurora and DeKalb Railroad Company	01/01/1910	08/30/1923	Service prior to 01/01/1910, and subsequent to 08/30/1923, is not creditable
Chicago, Aurora and Elgin Railroad Company	03/01/1922	09/30/1946	See Chicago, Aurora and Elgin Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Chicago, Aurora and Elgin Railway Company	10/01/1946	05/31/1959	See Chicago, Aurora and Elgin Railroad Corporation
Chicago, Aurora and Elgin Railroad Corporation	06/01/1959	05/31/1964	
Aurora, Elgin and Chicago Railroad Company, The	03/23/1906	12/31/1923	
Chicago, Aurora and Elgin Railway Company	10/01/1946	05/31/1959	
Elgin, Aurora and Southern Traction Company	05/31/1901	03/23/1906	
Chicago, Bloomington & Decatur Railway Company	04/01/1905	11/29/1910	See Illinois Terminal Railroad Company
Chicago, Burlington and Kansas City Railway Company, The	09/03/1880	01/01/1901	See Chicago, Burlington and Quincy Railroad Company
Chicago, Burlington & Northern Railroad Company	10/21/1885	04/30/1899	See Chicago, Burlington and Quincy Railroad Company
Chicago, Burlington and Quincy Railroad Company	02/14/1855	03/02/1970	Merged into Burlington Northern Inc., 03/03/70. See Burlington Northern Railroad Company
Black Hills and Fort Pierre Railroad Company	11/01/1888	08/01/1901	
Burlington and Missouri River Rail Road Co. in Nebraska	07/01/1869	07/26/1880	
Burlington and Missouri River Railroad Company	01/23/1852	07/31/1875	
Burlington and Northwestern Railway, The	07/22/1876	06/19/1902	
Burlington and Western Railway Company, The	07/29/1881	06/30/1902	
Chicago, Burlington & Kansas City Railway Company, The	09/03/1880	01/01/1901	
Chicago, Burlington & Northern Railroad Company	10/21/1885	04/30/1899	
Chicago, Burlington and Quincy Railroad Company, The	02/01/1855	06/23/1914	
Chicago, Fort Madison and Des Moines Railroad Company	01/20/1899	12/31/1901	
Chicago, Fort Madison & Des Moines Railway Co., The	03/30/1890	12/19/1899	
Chicago and Iowa Railroad Company	03/30/1869	05/30/1899	
Chicago, Kansas City & Texas Railway Company	02/02/1890	06/13/1893	
Deadwood Central Railroad Company, The	10/20/1888	03/31/1893	
Des Moines & Kansas City Railway Company	01/21/1888	04/01/1898	
Des Moines, Osceola and Southern Rail Road	06/27/1879	03/27/1888	
Fort Madison and Northwestern Railway Company, The	05/16/1872	02/29/1890	
Fulton County Narrow Gauge Railway Company	09/25/1878	12/01/1908	
Hannibal and St. Joseph Railroad Company	02/01/1847	12/31/1901	
Humeston and Shenandoah Railroad Company	03/22/1881	04/30/1896	
Humeston and Shenandoah Railway Company	04/14/1896	12/31/1901	
Iowa & St. Louis Railway Company	05/18/1901	08/31/1903	
Jacksonville, Louisville & St. Louis Railway Company, The	01/18/1890	09/30/1896	
Jacksonville and Saint Louis Railway Company, The	07/02/1896	06/30/1904	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Jacksonville & Southeastern Railway Company, The	06/28/1879	01/22/1891	
Kansas City & Omaha Rail Road Company	09/24/1886	10/31/1896	
Kansas City & Omaha Railway Company, The	09/15/1896	02/15/1908	
Kansas City, Peoria & Chicago Railway Company	11/11/1901	07/01/1902	
Kansas City, St. Joseph & Council Bluffs Railroad Co.	05/19/1870	06/30/1900	
Keokuk and Western Railroad Company	12/03/1886	12/31/1901	
Leavenworth & Topeka Railroad Company, The	05/31/1918	04/30/1931	
Lowell and Southern Railroad Company	11/18/1925	12/31/1930	
Missouri and Illinois Bridge and Belt Railroad Company	08/04/1904	12/29/1966	Merged
Nebraska and Western Railway Company, The	03/04/1889	12/01/1891	
Omaha, Kansas City and Eastern Railroad Company	07/24/1896	03/20/1902	
Quincy, Missouri and Pacific Railroad Company	02/01/1869	01/12/1888	
Quincy, Omaha & Kansas City Railroad Company	06/08/1897	08/26/1939	
Quincy, Omaha and Kansas Railway Company	12/30/1887	06/15/1897	
St. Louis, Keokuk and North Western Railway Company	05/17/1875	01/31/1888	
St. Louis, Keokuk & Northwestern Railroad Company	12/23/1887	01/01/1901	
Sioux City, O'Neill and Western Railway Company, The	10/30/1891	06/30/1899	
Sioux City and Western Railway Company	05/30/1899	11/30/1908	
Chicago, Burlington and Quincy Railroad Company, The	02/01/1855	06/23/1914	See Chicago, Burlington and Quincy Railroad Company
Chicago, Caldwell and Southern Railway Company		08/29/1887	See Chicago, Rock Island & Pacific Railroad Company
Chicago and Calumet River Railroad Company	08/08/1901	12/28/1956	
Chicago and Calumet Terminal Railway Company	06/01/1890	06/07/1897	See Baltimore and Ohio Chicago Terminal Railroad Company, The
Chicago Car Interchange Bureau	01/01/1912	12/31/1995	Ceased being an employer on December 31, 1995 the year parent comp ceased operation (7234) Western Railroad Association.
Joint Car Inspection & Interchange Bureau	07/01/1910	12/31/1911	
Chicago Car Interchange Bureau Association	08/01/1995	DATE	
Chicago Car Service Association	01/01/1888	12/31/1906	See Chicago Demurrage Bureau
Chicago, Central and Pacific Railroad Company	12/24/1985	DATE	Subsidiary of CCP Holdings, Inc.
Cedar River Railroad Company	01/03/1992	DATE	
Cedar Valley Railroad Company	09/22/1984	05/22/1991	
Chicago - Chemung Railroad Corporation	09/23/1987	DATE	
Chicago, Cincinnati & Louisville Railroad Company	06/01/1903	06/30/1910	See Chesapeake and Ohio Railway Company, The
Chicago, Cincinnati and Louisville Railroad Company, The	10/00/1866	03/29/1887	See New York, Chicago and St. Louis Railroad Company, The
Chicago City Railway Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Chicago, Clinton, Dubuque & Minnesota Rail Road Company	09/13/1877	04/02/1883	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Dubuque and Minnesota Railroad Company	09/13/1877	02/21/1878	Name by which Dubuque and Minnesota Railroad Company was known during this period
Chicago Commissary Company			Not an employer and service under contract is not creditable
Chicago Committee			The Chicago Freight Committee was known by this name prior to sometime in 1888
Chicago Committee on Car Service	05/24/1920	07/31/1955	See Illinois Central Railroad Company
Chicago, Danville and St. Louis Railroad Company	03/18/1887	11/12/1887	See Chicago & Eastern Illinois Railroad Company
Chicago, Danville and Vincennes Railroad Company	03/04/1872	02/17/1877	See Chicago & Eastern Illinois Railroad Company
Chicago, Decorah and Minnesota Railway Company	04/18/1881	05/22/1902	See Chicago, Rock Island & Pacific Railroad Company
Chicago Demmuration Bureau	01/01/1907	01/31/1915	No records are available
Chicago Car Service Association	01/01/1888	12/31/1906	
Chicago & Eastern Illinois Railroad Company	01/01/1941	10/14/1976	See Missouri Pacific Railroad Company
Chicago, Danville and St. Louis Railroad Company	03/18/1887	11/12/1887	
Chicago, Danville and Vincennes Railroad Company	03/04/1872	02/17/1877	
Chicago and Eastern Illinois Railroad Company	08/28/1877	12/31/1921	
Chicago and Eastern Illinois Railway Company	01/01/1922	12/31/1940	
Chicago and Indiana Coal Railway Company	05/09/1885	06/07/1894	
Chicago, Paducah and Memphis Railroad Company	12/31/1893	02/20/1897	
Eastern Illinois and Missouri Railroad Company	01/26/1899	10/23/1899	
Eastern Illinois and St. Louis Railroad Company	12/31/1903	06/30/1905	
Evansville and Terre Haute Railroad Company	03/05/1877	07/20/1911	
Rossville and Eastern Railroad Company	12/31/1902	01/08/1903	
Strawn and Indiana State Line Railroad Company	08/11/1880	02/17/1888	
Chicago and Eastern Illinois Railroad Company	08/28/1877	12/31/1921	See Chicago & Eastern Illinois Railroad Company
Chicago and Eastern Illinois Railway Company	01/01/1922	12/31/1940	
Chicago and Erie Railroad Company	09/01/1890	12/22/1941	See Erie Railroad Company
Chicago, Evanston and Lake Superior Railway Co.	12/31/1885	04/02/1900	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Chicago, Fairchild & Eau Claire River Railroad	02/04/1887	12/31/1896	See Fairchild & North-Eastern Railway Company
Chicago, Fort Madison and Des Moines Railroad Company	01/20/1899	12/31/1901	See Chicago, Burlington and Quincy Railroad Company
Chicago, Fort Madison & Des Moines Railway Company, The	03/30/1890	12/19/1899	See Chicago, Burlington and Quincy Railroad Company
Chicago Freight Car & Parts Company			Employer is not covered
Chicago Freight Committee	04/01/1887	01/01/1918	See Freight Traffic Committee-Central Territory Railroads
Chicago and Grand Trunk Railway Company, The	01/07/1880	11/20/1900	See Grand Trunk Western Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Chicago Gravel Company			Employer is not covered
Chicago Great Western Railroad Company	08/11/1909	02/19/1941	See Chicago Great Western Railway Company (of 1941)
Chicago Great Western Railroad Company, The	02/01/1889	03/11/1890	See Baltimore and Ohio Chicago Terminal Railroad Company, The
Chicago Great Western Railway Company (of 1892)	07/01/1892	08/31/1909	See Chicago Great Western Railway Company (of 1941)
Chicago Great Western Railway Company (of 1941)	02/20/1941	06/30/1968	As of 07/01/1968, the company merged into The Chicago and North Western Railway Co.
Chicago Great Western Railroad Company	08/11/1909	02/19/1941	
Chicago Great Western Railway Company (of 1892)	07/01/1892	08/31/1909	
Chicago, St. Paul and Kansas City Railway Company	06/10/1886	09/07/1873	
Chicago, Red Wing and Southern Railroad Company, The	11/02/1886	07/04/1901	
Leavenworth Terminal Railway and Bridge Company, The	01/16/1892	12/31/1940	
Minnesota and Northwestern Railroad Company	03/01/1854	12/08/1887	
Minnesota and Northwestern Railroad Company (Illinois)	02/25/1886	06/13/1894	
Winona and Southwestern Railway Company	02/29/1872	11/28/1894	
Winona and Western Railway Company	10/01/1894	09/09/1901	
Wisconsin, Minnesota & Pacific Railroad Company	10/27/1897	06/01/1920	
Chicago, Hammond and Western Railroad Company, The	09/30/1896	03/31/1898	See Indiana Harbor Belt Railroad Company and Chicago River and Indiana
Chicago, Harlem and Batavia Railway Company, The	12/21/1885	03/11/1890	See Baltimore and Ohio Chicago Terminal Railroad Company, The
Chicago and Harrisburg Coal Company			Employer is not covered
Chicago, Harvard & Geneva Lake Railway Company	06/01/1899	04/25/1932	
Chicago Heights Switching Company	04/02/2002	07/25/2003	Reversed decision, ruled not covered. Any engineers or switchmen are employees of Bulkamatic Railroad
Chicago Heights Terminal Transfer Railroad Company	03/22/1898	DATE	Reported under BA # 1713
Chicago Hotel Ticket Offices	12/28/1917	03/01/1920	See Western Passenger Association
Chicago & Illinois Midland Railway Company	01/20/1906	02/08/1996	Subsidiary of Pawnee Railroad. Assets sold to I&M (BA # 2366)
Central Illinois Railway Company	07/15/1905	01/20/1906	
Pawnee Railroad Company, The	09/25/1888	09/04/1905	
Chicago and Illinois Southern Railroad Company	01/17/1877	08/01/1903	See Illinois Central Railroad Company
Chicago & Illinois Valley Railroad Company	01/01/1929	05/31/1934	
Chicago & Illinois Western Railroad	02/21/1903	04/30/1983	Merged with the Illinois Central Gulf Railroad Company
Chicago and Indiana Air Line Railway Corporation			See Chicago, Lake Shore & South Bend Railway
Chicago and Indiana Coal Railway Company	05/09/1885	06/07/1894	Predecessor of the Chicago., Attica & Southern RR Co. & Cincinnati, Indianapolis & Western RR Co.
Chicago & Indiana Railroad Company	06/23/1979	12/30/1979	Ceased to be an employer effective 12/30/1979, when it ceased operations.
Chicago, Indiana & Eastern Railway Company	03/08/1893	04/30/1907	See Pennsylvania Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Chicago, Indiana and Southern Railroad Company	04/09/1906	12/31/1914	See New York Central Railroad Company, The
Chicago and Indiana State Line Railway Company	07/13/1880	03/31/1898	See Chicago River and Indiana Railroad Company, The
Chicago Indianapolis and Louisville Railway Company	03/31/1897	01/10/1956	Name changed to Monon Railroad as of 01/11/1956. See Monon Railroad
Chicago and Interurban Traction Company			Employer is not covered
Chicago, Iowa and Dakota Railway Company	04/28/1882	08/01/1903	See Chicago and North Western Transportation Company
Chicago, Iowa and Northern Pacific Railroad Company	06/05/1885	03/08/1888	See Chicago, Rock Island & Pacific Railroad Company
Chicago and Iowa Railroad Company	03/01/1869	05/30/1899	See Chicago, Burlington and Quincy Railroad Company
Chicago & Iowa Western Railway Company	04/20/1891	07/11/1894	See Chicago, Rock Island & Pacific Railroad Company
Chicago Junction Railway Company	04/26/1898	08/08/1958	See Chicago River and Indiana Railroad Company, The
Chicago, Kalamazoo and Saginaw Railway Company	07/03/1883	01/31/1930	See New York Central Railroad Company, The
Chicago, Kansas City & Texas Railway Company	02/02/1890	06/13/1893	See Chicago, Burlington and Quincy Railroad Company
Chicago, Kansas and Nebraska Railway Company	03/03/1888	06/10/1891	See Chicago, Rock Island & Pacific Railroad Company
Chicago, Kansas & Western Railroad Company, The	05/31/1886	09/30/1889	See Atchison, Topeka and Santa Fe Railway Co., The
Chicago, Lake Shore and Eastern Railway Company	04/09/1895	05/31/1909	See Elgin, Joliet and Eastern Railway Company
Chicago, Lake Shore & South Bend Railway	09/06/1901	07/14/1925	See Chicago South Shore and South Bend Railroad
Chicago and Indiana Air Line Railway Corporation	07/04/1897	01/01/1906	Chicago, Lake Shore & South Bend Railway was known by this name during this period
Chicago & Lake Superior Railway	07/04/1897	12/31/1916	No records are available
Chicago Lumber and Coal Company			Employer is not covered
Chicago, Madison and Northern Railway Company	02/01/1980	2/28/1982	Ceased being an employer on February 28, 1982, the date it ceased operations.
Chicago, Memphis & Gulf Railroad Company	12/21/1904	09/30/1963	01/01/1923, leased to the Illinois Central RR, lease expired 12/31/1962 & merged into ICR 09/30/1963
Dyersburg Northern Railroad Company	12/21/1904	11/08/1909	Name by which Chicago, Memphis & Gulf Railroad Company was known during this period
Chicago Mill and Lumber Company			Employer is not covered
Chicago Mill Timber Corporation			See Chicago Mill and Lumber Company
Chicago & Milwaukee Electric Railroad (Illinois)	03/25/1902	07/01/1916	See Chicago, North Shore and Milwaukee Railway Company
Chicago & Milwaukee Electric Railroad Co. of Wisconsin	01/01/1905	07/01/1916	See Chicago, North Shore and Milwaukee Railway Company
Chicago & Milwaukee Electric Railway Company (Illinois)	03/25/1898	12/31/1902	See Chicago, North Shore and Milwaukee Railway Company
Chicago and Milwaukee Electric Railway Co. of Wisconsin	02/01/1906	07/31/1952	See Chicago, North Shore and Milwaukee Railway Company
Chicago, Milwaukee and Gary Railway Company	06/29/1908	03/31/1930	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Chicago, Milwaukee & Puget Sound Railway Company	08/01/1909	12/31/1912	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Chicago, Milwaukee, St. Paul and Pacific Railroad Company	05/31/1927	11/24/1985	Name changed to CMC Real Estate Corp.
Bedford Belt Railway, The	03/31/1892	12/01/1910	
Bellevue and Cascade Railroad Company, The	06/09/1933	03/14/1936	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Bellingham Bay and British Columbia Railroad Company	12/31/1891	12/31/1912	
Bellingham and Northern Railway Company	12/31/1912	01/01/1919	
Big Blackfoot Railway Company	01/13/1910	12/31/1916	
Bird and Wells Lumber Company, The	12/31/1891	09/20/1892	
Bozeman Street Railway Company	12/18/1897	11/26/1909	
Bureau County Mineral Railroad Company	12/31/1904	01/26/1909	
Chicago, Clinton, Dubuque and Minnesota Rail Road Co.	09/13/1877	04/02/1883	
Chicago, Evanston and Lake Superior Railway Company	12/31/1885	04/02/1900	
Chicago, Milwaukee and Gary Railway Company	06/29/1908	03/31/1930	
Chicago, Milwaukee & Puget Sound Railway Company	08/01/1909	12/31/1912	
Chicago, Milwaukee and St. Paul Railway Company	05/01/1863	01/14/1928	
Chicago Suburban Railway Company	07/13/1882	06/13/1898	
Chicago, Terre Haute & Southeastern Railway Company	01/26/1910	12/31/1948	
Des Moines and Northern Railway Company	11/23/1889	12/31/1891	
Des Moines, Northern and Western Railroad Company	02/08/1895	06/30/1899	
Des Moines, Northern and Western Railway Company	12/14/1891	02/07/1895	
Des Moines and Northwestern Railway Company	12/06/1887	12/13/1891	
Duluth, St. Cloud, Glenco & Mankato Railway Company	04/19/1888	12/21/1910	
Evansville and Richmond Railroad Company	09/10/1886	05/27/1897	
Gallatin Light, Power & Railway Company	04/05/1892	12/17/1897	
Gallatin Valley Electric Railway	03/23/1908	09/07/1910	
Gallatin Valley Railway Company	09/08/1910	01/01/1919	
Great Falls Terminal Railway Company	07/03/1912	11/04/1914	
Idaho & Washington Northern Railroad	04/01/1907	01/24/1916	
Idaho and Western Railway Company	12/27/1909	12/05/1912	
Illinois, Iowa and Minnesota Railway Company	12/11/1902	06/28/1908	
Kickapoo Valley and Northern Railway Company	06/24/1889	11/26/1899	
LaCrosse & Southeastern Railway Company	09/14/1905	08/05/1933	
Menominee Branch Railroad Company, The	07/09/1883	09/01/1887	
Milwaukee, Dexterville and Northern Railroad Company	08/27/1884	06/29/1891	
Milwaukee, Menominee Falls and Western Railway Co.	10/26/1885	12/10/1891	
Milwaukee and Northern Railroad Company	06/05/1880	06/25/1893	
Milwaukee and Superior Railway Company, The	12/11/1891	10/17/1900	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Milwaukee Terminal Railway Company (Washington)	09/30/1909	01/01/1919	
Minnesota Midland Railway Company	01/15/1876	02/12/1883	
Montana Railroad Company	09/04/1894	12/31/1910	
Oconto and Southwestern Railway Company	08/06/1889	06/16/1890	
Oglesby & Granville Railway Company	09/14/1905	12/14/1913	
Ontonagon & Brule River Railroad Company	09/10/1880	06/19/1890	
Pacific and Eastern Railway Company (Washington)	10/22/1906	05/01/1913	
Prairie Du Chien & McGregor Railroad Company	10/10/1872	10/17/1894	
Puget Sound & Willapa Harbor Railway Company	04/09/1913	12/31/1918	
Rochelle and Southern Railway Company	10/01/1902	12/14/1913	
St. Louis, Des Moines and Northern Railway Company	05/21/1881	11/22/1889	
Seattle, Port Angeles and Lake Crescent Railway	11/27/1911	01/25/1915	
Seattle, Port Angeles and Western Railway Company	01/25/1915	01/01/1919	
Seattle, Southeastern Railway Company	09/13/1906	02/12/1912	
Southern Indiana Railway Company, The	05/27/1897	12/31/1910	
Southern Minnesota Railroad Company (of 1864)	03/01/1864	02/14/1877	
Southern Minnesota Railway Company, The	03/09/1877	04/30/1880	
Tacoma Eastern Railroad Company	07/14/1890	11/01/1919	
Wisconsin and Michigan Railroad Company, The	01/31/1881	06/05/1887	
Wisconsin Midland Railroad Company, The	03/04/1887	11/04/1897	
Wisconsin, Pittsville and Superior Railway Company	09/02/1882	06/30/1891	
Wisconsin Western Railroad	11/21/1899	01/26/1909	
Wood County Railroad Company, The	06/21/1883	10/30/1891	
Chicago, Milwaukee and St. Paul Railway Company	05/01/1863	01/14/1928	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Chicago, Missouri & Western Railway Company	04/28/1987	DATE	Wholly-owned subsidiary of Venango River Corporation
Chicago, New York & Boston Refrigerator Company	05/03/1893	12/31/1941	Records prior to November 1913 are not available
Chicago and North Michigan Railroad Company	03/02/1891	11/03/1899	See Pere Marquette Railway Company
Chicago North Shore & Milwaukee Railroad	06/12/1916	06/30/1923	See Chicago, North Shore and Milwaukee Railway Company
Chicago North Shore and Milwaukee Railroad Company	07/01/1923	10/31/1946	See Chicago, North Shore and Milwaukee Railway Company
Chicago N. Shore & Milwaukee RR Employees Mutual Benefit Association	12/31/1920	12/31/1962	
Chicago, North Shore and Milwaukee Railway Company	11/01/1946	12/31/1967	
Chicago & Milwaukee Electric Railroad (Illinois)	03/25/1902	07/01/1916	
Chicago & Milwaukee Electric Railroad Co. of Wisconsin	01/01/1905	07/01/1916	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Chicago & Milwaukee Electric Railway Company (Illinois)	03/25/1898	12/31/1902	
Chicago North Shore & Milwaukee Railroad	06/12/1916	06/30/1923	
Chicago North Shore and Milwaukee Railroad Company	07/01/1923	10/31/1946	
Chicago and North Western Railway Company	06/01/1859	06/01/1972	Name changed to Chicago and North Western Transportation Company effective 06/01/1972
Chicago Great Western Railway Company (of 1941)	02/20/1941	06/30/1968	
Iowa Townsite Company	01/01/1957	06/30/1968	
Chicago and North Western Transportation Company	06/01/1859	10/01/1995	Merged into Union Pacific 10/01/1995
Belle Fourche Valley Railway Company	05/26/1909	04/30/1920	
Chicago, Iowa and Dakota Railway Company	04/28/1882	08/01/1903	
Chicago and North Western Railway Company	06/01/1859	06/01/1972	Name by which Chicago and North Western Transportation Co. was known during this period
De Pue, Ladd and Eastern Railroad Company	07/16/1888	04/30/1920	
Fremont, Elkhorn and Missouri Valley Railroad Company	03/01/1869	02/16/1903	
Iowa Railway, Coal and Manufacturing Company	12/12/1873	10/01/1887	
Litchfield & Madison Railway Company	03/01/1900	01/02/1958	Merged
Macoupin County Railway Company	06/24/1903	06/18/1913	
Milwaukee, Lake Shore and Western Railway Company	02/13/1883	08/19/1893	
Missouri Valley and Blair Railway and Bridge Company	08/31/1882	04/30/1920	
Pierre and Fort Pierre Bridge Railway Company	09/22/1905	04/30/1920	
Pierre, Rapid City and Northwestern Railway Company	09/06/1905	04/30/1920	
St. Louis, Peoria and Northwestern Railway Company	02/23/1911	12/14/1913	
Sioux City and Pacific Railroad Company	08/01/1864	08/09/1901	
Winona and St. Peter Railroad Company	06/01/1861	08/28/1935	
Wolf and Wisconsin Rivers Railroad Company, The	09/07/1885	01/15/1889	
Wyoming & Northwestern Railway Company, The	11/12/1904	04/30/1920	
Chicago and Northern Pacific Railroad Company	03/12/1890	06/30/1897	See Baltimore and Ohio Chicago Terminal Railroad Company, The
Chicago and Ohio River Traffic Association	11/22/1898	12/31/1920	See Freight Traffic Committee-Central Territory Railroads
Chicago and Ohio River Traffic Association	07/01/1894	01/01/1896	
Chicago and Ohio River Railroad Company, The	01/27/1873	06/30/1893	See Kansas and Sidell Railroad Company, The
Chicago and Ohio River Traffic Association	07/01/1894	01/01/1896	
Chicago, Ottawa & Peoria Railway Company	04/18/1907	05/25/1923	See Illinois Terminal Company
Chicago Pacific Corporation-RR Assets Liquidation Group	06/01/1984	02/28/1986	An employer with respect only to the Railroad Assets Liquidation Group
Chicago, Paducah and Memphis Railroad Company	12/31/1893	02/20/1897	See Chicago & Eastern Illinois Railroad Company
Chicago, Palatine & Wauconda Railroad Company	04/06/1921	07/12/1924	No records are available

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Palatine, Lake Zurich and Wauconda Railroad	01/01/1919	04/05/1921	
Waukegan, Rockford & Elgin Traction Company	01/01/1913	12/31/1918	
Chicago Passenger Depot	09/07/1880	DATE	See Chicago Union Station Company
Chicago, Peoria and St. Louis Railroad Company	11/29/1909	12/09/1926	Portion leased to the Chicago & Illinois Midland Railway Company
Chicago, Peoria and St. Louis Railroad Company of Illinois	02/01/1896	02/28/1900	See Chicago, Springfield & St. Louis Railway Co. & Jacksonville & Havana Railroad Company
Chicago, Peoria & St. Louis Railway Company	07/10/1889	01/31/1896	See Chicago, Springfield & St. Louis Railway Co. & Jacksonville & Havana Railroad Company
Chicago, Peoria and St. Louis Railway Company, The	06/28/1888	07/09/1889	See Chicago, Springfield & St. Louis Railway Co. & Jacksonville & Havana Railroad Company
Chicago, Peoria and St. Louis Railway Company of Illinois	03/01/1900	12/31/1912	See Chicago, Peoria & St. Louis RR; Chicago, Springfield & St. Louis Railway Co.; & Jacksonville & Havana
Chicago, Peoria and Western Railroad Company	07/27/1898	01/01/1912	No records are available. Property leased to The Belt Railway Company of Chicago in 1912
Chicago Port Railroad Company	12/23/2005	DATE	Covered employer on 12/ 23/2005, the date it commenced operations as a switching and terminal Co.
Chicago Produce Terminal Agency	08/15/1927	3/31/1976	Ceased being an employer on March 31, 1976. When Chicago River & Indiana Railroad Company terminated.
Chicago Produce Terminal Company	03/06/1928	10/31/1979	Service from 10/26/1925 - 06/15/1929, is creditable to the Atchison, Topeka & Santa Fe Railway Co.
Chicago Rail Link	08/29/1890	06/06/1994	Name changed to Chicago Rail Link, LLC
LaSalle & Bureau County Railroad Company, The	08/29/1890	04/30/1984	Name by which Chicago Rail Link was known during this period
Chicago Rail Link, Limited Liability Company	08/29/1890	DATE	Subsidiary of Omnitrax, Inc.
Chicago Rail Link	05/01/1984	06/06/1994	Name by which Chicago Rail Link, LLC was known during this period
Chicago, West Pullman & Southern RR, L. L. C.	10/28/1909	08/15/1996	Merged
LaSalle & Bureau County Railroad Company, The	08/29/1890	04/30/1984	Name by which Chicago Rail Link was known during this period
Chicago Railroad Fair, Inc.			Employer is not covered
Chicago Railroad Freight Collection Association	02/01/1935	01/03/1966	No records are available
Chicago Railroad Police Commission	06/01/1918	02/01/1919	No records are available
Chicago Railroad Presidents' Conference	09/18/1930	06/30/1943	
Chicago Railroad Terminal Information System, Inc.	09/15/1972	11/30/1978	
Chicago Railway Equipment Company			Employer is not covered
Chicago Railway Hotel Ticket Offices	01/16/1923	12/31/1995.	Ceased to be covered 12/31/1995.Merged with Western RR Asso. Which was terminated on 12/31/1995.
Chicago Railway Transfer Association	01/01/1887	01/01/1893	Any service, rendered to the Chicago Railway Transfer Association, is creditable
Chicago Railways Company			Employer is not covered
Chicago Rapid Transit Company			Employer is not covered
Chicago River and Indiana Railroad Company, The	02/11/1904	03/31/1976	Wholly-owned subsidiary of Penn Central Corporation

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Chicago, Hammond and Western Railroad Company, The	09/30/1896	03/31/1898	
Chicago and Indiana State Line Railway Company	07/13/1880	03/31/1898	
Chicago, Rock Island and Choctaw Railway Company	01/26/1903	07/31/1903	See Chicago, Rock Island & Pacific Railroad Company
Chicago, Rock Island and Colorado Railway Company	01/31/1888	06/13/1888	See Chicago, Rock Island & Pacific Railroad Company
Chicago, Rock Island and El Paso Railway Company	12/18/1900	12/31/1910	See Chicago, Rock Island & Pacific Railroad Company
Chicago, Rock Island and Gulf Railway Company, The	05/13/1902	01/01/1948	See Chicago, Rock Island & Pacific Railroad Company was terminated.
Chicago, Rock Island and Mexico Railway Company	07/01/1902	11/30/1903	
Chicago, Rock Island & Texas Railway Company	07/31/1893	11/30/1903	
Choctaw, Oklahoma & Texas Railroad Company	07/01/1902	11/30/1903	
Chicago, Rock Island and Mexico Railway Company	07/01/1902	11/30/1903	See Chicago, Rock Island and Gulf Railway Company, The
Chicago, Rock Island & Pacific Railroad Company	01/01/1948	05/31/1984	Shopmen at Teague, Texas, are employees of the Burlington-Rock Island Railroad
Arkansas, Kansas & Colorado Railway Company, The	05/20/1887	03/21/1888	
Arkansas Southern Railroad Company	01/01/1893	10/31/1905	
Avoca, Harland and Northern Railroad Company	06/21/1878	03/16/1899	
Batesville and Brinkley Railroad Company	02/04/1887	01/09/1890	
Burlington, Cedar Rapids & Northern Railway Co. of Iowa, The	06/27/1876	05/31/1902	
Cedar Rapids, Garner and Northwestern Railway Company	04/26/1898	07/15/1900	
Chicago, Caldwell and Southern Railway Company		08/29/1887	
Chicago, Decorah and Minnesota Railway Company	04/18/1881	05/22/1902	
Chicago, Iowa and Northern Pacific Railroad Company	06/05/1885	03/08/1888	
Chicago & Iowa Western Railway Company	04/20/1891	07/11/1894	
Chicago, Kansas and Nebraska Railway Company	03/03/1888	06/10/1891	
Chicago, Rock Island and Choctaw Railway Company	01/26/1903	07/31/1903	
Chicago, Rock Island and Colorado Railway Company	01/31/1888	06/13/1888	
Chicago, Rock Island and El Paso Railway Company	12/18/1900	12/31/1910	
Chicago, Rock Island and Pacific Railroad Company, The	10/00/1866	06/02/1880	
Chicago, Rock Island and Pacific Railway Company, The	06/02/1880	01/01/1948	
Choctaw Coal and Railway Company	07/01/1890	09/29/1894	
Choctaw & Memphis Railroad Company	01/01/1899	11/30/1899	
Dardanelle, Ola & Southern Railway Co.	03/01/1906	11/30/1911	
Des Arc and Northern Railway Company, The	08/26/1897	06/30/1899	
Des Moines, Iowa Falls & Northern Railway Company	07/01/1901	07/31/1908	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Des Moines Western Railway Company	02/10/1902	08/12/1913	
Enid and Anadarko Railway Company, The	03/31/1902	10/21/1903	
Enid and Tonkawa Railway Company, The		12/22/1899	
Fort Leavenworth Rail Road Company	08/02/1871	03/04/1889	
Gowrie and Northwestern Rail Road Company	07/01/1899	12/31/1900	
Guthrie and Kingfisher Railway Company, The	12/00/1899	10/08/1900	
Guthrie and Northwestern Railroad Company	11/00/1879	09/03/1890	
Hazen and Northern Railroad Company	11/28/1902	03/24/1904	
Hot Springs Railroad Company	07/28/1870	04/30/1902	
Iowa City and Western Railway Company		05/22/1902	
Kansas City Rock Island Railway Company	12/23/1902	01/01/1905	
Kansas City and Topeka Railway Company, The	03/10/1887	01/07/1889	
Keosauqua and Southwestern Railroad Company, The	03/25/1880	01/25/1890	
Little Rock & Memphis Railroad	09/01/1887	12/31/1898	
Malvern & Camden Railway Company	09/10/1913	12/29/1913	
Memphis & Little Rock Railroad Company	02/04/1887	08/31/1887	
Minneapolis and St. Paul Terminal Railway Company	05/07/1903	03/25/1904	
Rock Island and Mercer Railroad Company	02/04/1887	06/10/1903	
Rock Island and Peoria Railway Company, The	02/01/1855	05/31/1902	
Rock Island, Stuttgart & Southern Railway Company	01/22/1913	01/31/1914	
St. Joseph and Iowa Railroad Company	01/01/1857	12/29/1888	
St. Louis, Kansas City and Colorado Railroad Company	12/20/1884	08/26/1887	
St. Louis, Kansas City & Colorado Railroad Company, The	08/27/1887	01/01/1905	
St. Paul and Des Moines Railroad	05/26/1905	07/13/1911	
St. Paul Terminal and Transfer Company	05/21/1902	05/06/1903	
Searcy & Des Arc Railroad Company	07/01/1899	03/24/1904	
Searcy and West Point Railroad Company	06/03/1882	06/11/1903	
South St. Paul Belt Railroad Company	10/15/1889	06/30/1900	
Tucumcari and Memphis Railway Company	01/09/1909	05/09/1910	
Waverly Short Line	06/06/1885	05/22/1902	
White & Black River Valley Railway	12/01/1881	12/31/1899	
Chicago, Rock Island and Pacific Railroad Company	10/00/1866	06/02/1880	See Chicago, Rock Island & Pacific Railroad Company
Chicago, Rock Island and Pacific Railway Company, The	06/02/1880	01/01/1948	See Chicago, Rock Island & Pacific Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Chicago, Rock Island & Pacific Railway Company Stock Yards	01/01/1905	06/30/1924	
Chicago, Rock Island & Texas Railway Company	07/31/1893	11/30/1903	See Chicago, Rock Island and Gulf Railway Company, The
Chicago, Saint Louis and Pittsburgh Railroad Company	09/05/1883	09/30/1890	See Pennsylvania Railroad Company
Chicago, St. Paul and Kansas City Railway Company	06/10/1886	09/07/1893	See Chicago Great Western Railway Company (of 1941)
Chicago, St. Paul, Minneapolis and Omaha Railway Co.	05/26/1880	06/01/1972	Ceased to be employer on June 1, 1972. Assets were transferred to Chicago Northwestern Railway Company.
Menominee Railway Company (Wisconsin)	04/08/1879	06/02/1893	
Minnesota & Wisconsin Railroad Company	11/27/1896	06/07/1902	
Minnesota & Wisconsin Railway Company	07/11/1892	11/30/1896	
Sault Ste. Marie and Southwestern Railway Company	03/29/1886	06/03/1893	
Woodville and Southern Railway Company	10/11/1889	07/10/1892	
Chicago, Santa Fe and California Railway Company	12/04/1886	09/30/1899	See Atchison, Topeka and Santa Fe Railway Co., The
Chicago Short Line Railway Company	03/30/1901	06/30/2002	Employer coverage terminated effective June 30, 2002.
Calumet, Hammond and Southeastern Railway Company	08/31/1906	12/31/1918	
Chicago, South Bend & Northern Indiana Railway Company			Employer is not covered
Chicago & South Bend Railroad	04/15/1892	06/30/1914	No records are available
Chicago, South Shore and South Bend Railroad	06/23/1925	12/31/1989	Operating assets sold to Chicago South Shore and South Bend Railroad
Chicago, Lake Shore & South Bend Railway	09/06/1901	07/14/1925	
Chicago South Shore and South Bend Railroad	01/01/1990	DATE	
Venango River Terminal	01/14/1985	12/30/1991	Ceased being an employer on December 30, 1991. Admin-Dissolved.
Chicago South Shore & South Bend Railroad of Michigan	04/12/1926	05/31/1963	See Chicago South Shore and South Bend Railroad
Chicago South Side Railway Terminal Committee	11/29/1945	03/31/1951	
Chicago and Southeastern Railway Company	10/20/1891	03/15/1903	Records prior to 1900 are not available. See Central Indiana Railway Company
Chicago Southern Railway Company	09/26/1904	12/31/1910	See Chicago, Terre Haute & Southeastern Railway Company
Chicago, Springfield & St. Louis Railway Company	06/15/1925	03/31/1942	
Chicago, Peoria and St. Louis Railroad Company	11/29/1909	12/09/1926	
Chicago, Peoria and St. Louis Railroad Company of Illinois	02/01/1896	02/28/1900	
Chicago, Peoria & St. Louis Railway Company	07/10/1889	01/31/1896	
Chicago, Peoria and St. Louis Railway Company, The	06/28/1888	07/09/1889	
Chicago, Peoria and St. Louis Railway Company of Illinois	03/01/1900	12/31/1912	
Peoria, Pekin and Jacksonville Railroad Company	02/04/1887	06/27/1888	
St. Louis, Alton & Springfield Railroad Company, The	06/04/1887	10/28/1897	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
St. Louis & Central Illinois Railroad Company	02/04/1887	06/04/1887	
St. Louis, Chicago and St. Paul Railroad Company	05/06/1892	05/15/1897	
St. Louis, Chicago & St. Paul Railway Company of Illinois	05/16/1897	02/28/1900	
St. Louis, Jerseyville and Springfield Railroad Company	11/26/1880	09/18/1888	
Springfield and Northwestern Railway Company, The	02/04/1887	06/27/1888	
Wabash, St. Louis and Pacific Railway Company, The	11/10/1879	07/31/1889	
Chicago and State Line Railroad Company, The	06/30/1887	07/01/1923	See New York, Chicago and St. Louis Railroad Company, The
Chicago Suburban Railway Company	07/13/1882	06/13/1898	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Chicago Surface Lines			Employer is not covered
Chicago Switching Committee	09/15/1911	02/01/1974	Ceased being an employer on February 1, 1974. Illinois Freight Association ceased operations.
Chicago Terminal Railroad Company	01/02/2007	DATE	Became an employer effective January 2, 2007 the date on which actual operations began.
Chicago Terminal Transfer Railroad Company	07/01/1897	03/30/1910	See Baltimore and Ohio Chicago Terminal Railroad Company, The
Chicago, Terre Haute & Southeastern Railway Company	01/26/1910	12/31/1948	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Bedford Belt Railway, The	03/31/1892	12/01/1910	
Chicago Southern Railway Company	09/26/1904	12/31/1910	
Chicago, Texas & Mexican Central Railway Company	09/16/1880	03/27/1889	See Gulf, Colorado and Santa Fe Railway Company
Chicago & Texas Railroad Company	04/13/1893	12/15/1902	See Illinois Central Railroad Company
Chicago Tunnel Company	03/27/1912	01/31/1960	
Illinois Tunnel Company	10/29/1903	05/02/1912	
Chicago Tunnel Terminal Company	04/08/1941	06/30/1959	
Chicago Union Station Company	07/03/1913	DATE	Coverage investigating for term no Employees. RPT under 8301.
Chicago Union Transfer Railway Company, The	11/30/1901	08/08/1912	No records are available. See Chicago and Western Indiana Railroad Company
Chicago and Wabash Valley Railroad Company	12/31/1898	09/15/1899	See Chicago Indianapolis and Louisville Railway Company
Chicago and Wabash Valley Railway Company, The	09/16/1899	12/12/1916	See Chicago Indianapolis and Louisville Railway Company
Chicago Warehouse and Terminal Company	11/20/1904	04/07/1941	Name changed to Chicago Tunnel Terminal Company
Chicago and West Michigan Railroad Company	12/28/1878	12/31/1899	See Pere Marquette Railway Company
Chicago West Pullman Corporation	07/08/1983	03/20/1990	Held to be an employer (L-89-19), decision reversed (L-90-37), not covered. Holding company.
Chicago, West Pullman & Southern Railroad Company	10/28/1909	06/06/1994	Name changed to Chicago., West Pullman & Southern Railroad, Limited Liability Company
Calumet and Southeastern Railroad, The	12/12/1902	12/31/1909	
Chicago, West Pullman & Southern Railway Company	02/05/1900	12/31/1909	
Chicago, West Pullman & Southern RR, L. L. C.	10/28/1909	08/15/1996	Merged into Chicago Rail Link, LLC effective 08/15/1996
Chicago, West Pullman & Southern Railroad Company	10/28/1909	06/06/1994	Name by which Chicago West Pullman & Southern Railway Co., LLC was known during this period

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Chicago, West Pullman & Southern Railway Company	02/05/1900	12/31/1909	See Chicago, West Pullman & Southern Railroad Company
Chicago West Pullman Transportation Corporation	01/01/1988	12/31/1994	100% of stock owned by Railco, Inc.
Chicago and West Towns Railways, Inc.			Employer is not covered
Chicago and Western Indiana Railroad Company	06/05/1879	DATE	Investigation closed.
Chicago Union Transfer Railway Company, The	11/30/1901	08/08/1912	
Chicago, Wilmington & Franklin Coal Company			Employer is not covered
Chicago, Zeigler & Gulf Railroad Company			Not an employer at least during the period between 08/28/1935 to 12/31/1937
Chicamauga and Durham Railroad Company	12/31/1892	03/29/1927	See Central of Georgia Railway Company
Chicora & Northwestern Railway	07/01/1915	01/01/1930	
Chicosa Canon Railway Company, The	12/31/1889	04/01/1890	See Colorado and Southern Railway Company, The
Chile Steamship Company, Inc.			Employer is not covered
Chillicothe-Brunswick Railroad Maintenance Authority	01/31/1987	03/31/1990	See Greenhills Rural Development, Inc. d/b/a
Chillicothe-Brunswick Rail Maintenance Authority, Inc.	10/24/1994	4/15/2004	Ceased to be an employer effective 4/15/2004, The date employees were last compensated.
Chillicothe Southern Railroad Company	02/01/1986	07/01/1986	Ceased to be an employer under the Acts effective July 1986.
Chino Copper Company			Employer is not covered
Chino Mines			See Nevada Northern Railway Company
Nevada Consolidated Copper Company			
Nevada Consolidated Copper Corporation			
Chippewa River & Northern Railway Company	08/16/1902	06/30/1908	No records are available
Chippewa River Railroad Company	04/01/1980	12/31/1981	Ceased to be an employer on December 31, 1981. Company notified board of termination.
Chippewa Valley & Northern Railway Company	07/01/1904	01/01/1918	No records are available
Choctaw Coal and Railway Company	07/01/1890	09/29/1894	See Chicago, Rock Island & Pacific Railroad Company
Choctaw Construction Company			Not an employer and service under a contract dated 07/29/1901 is not creditable
Choctaw Lumber Company			Employer is not covered
Choctaw & Memphis Railroad Company	01/01/1899	11/30/1899	See Chicago, Rock Island & Pacific Railroad Company
Choctaw, Oklahoma and Gulf Railroad Company	08/24/1894	02/28/1986	See Chicago, Rock Island & Pacific Railroad Company
Choctaw, Oklahoma & Texas Railroad Company	07/01/1902	11/30/1903	See Chicago, Rock Island and Gulf Railway Company, The
Choctaw Railway and Lighting Company	06/27/1905	06/24/1916	See Pittsburgh County Railway Corporation
Chowan and Southern Railroad Company	06/30/1888	02/13/1889	See Atlantic Coast Line Railroad Company
Christie and Eastern Railway Company	08/01/1917	03/01/1935	No records are available
Chrome Companies			Investigation closed 04/11/1994
Chromium Corporation			Investigation closed 07/29/1992
CHS Holdings, Inc.			Employer is not covered. Wholly owned subsidiary of Cenex Harvest States Cooperatives

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Churchills, Winthrop & Boston Express Company			Employer is not covered
Cimarron & Northwestern Railway Company, The	12/31/1907	10/30/1930	No records are available
Cimarron River Valley Railway Company	01/01/1985	07/16/1989	Subsidiary of Cushing Railcar, Inc.
Cimarron Valley Railroad, L.C.	02/24/1996	DATE	CVR became a rail carrier effective February 24, 1996.
CINC NW Orleans & Texas Railroad			Investigation closed
Cincinnati, Bluffton & Chicago Railroad Company	07/01/1904	09/23/1917	No records are available
Cincinnati, Burnside & Cumberland River Railway Company	08/10/1905	09/30/1950	See Southern Railway Company
Burnside and Cincinnati Railway Company, The	07/18/1905	08/09/1905	
Burnside and Cumberland River Railway Company	07/01/1895	07/17/1905	
Cincinnati Car Demurrage Bureau	12/02/1889	10/31/1910	No records are available
Cincinnati Car Service Bureau			Name by which the Cincinnati Car Demurrage Bureau was known prior to sometime in 1908
Cincinnati, Dayton and Chicago Railroad Company, The	12/31/1891	06/06/1895	See Baltimore and Ohio Railroad Company, The
Cincinnati, Dayton and Ironton Railroad Company, The	03/17/1891	06/06/1895	See Baltimore and Ohio Railroad Company, The
Cincinnati, Dayton & Toledo Traction Company	05/19/1902	04/26/1918	See Cincinnati & Lake Erie Railroad Company
Cincinnati and Dayton Traction Company, The	04/26/1918	03/24/1926	See Cincinnati & Lake Erie Railroad Company
Cincinnati Elevator Company			See Baltimore and Ohio Railroad Company, The
Cincinnati, Findlay & Fort Wayne Railway Co., Inc., The	09/11/1903	11/01/1903	No records are available. See Baltimore and Ohio Railroad Company, The
Cincinnati, Flemingsburg & Southeastern Railroad Company	06/02/1905	12/31/1919	See Flemingsburg and Northern Railroad Company
Cincinnati Freight Association			See Cincinnati Freight Committee
Cincinnati Freight Committee	12/07/1891	07/21/1920	See Cincinnati Superintendents Committee
Cincinnati, Georgetown and Portsmouth Railroad	10/23/1880	10/31/1928	See Cincinnati, Georgetown Railroad Company, The
Cincinnati, Georgetown Railroad Company, The	07/16/1928	05/15/1936	
Cincinnati, Georgetown and Portsmouth Railroad	10/23/1880	10/31/1928	
Cincinnati and Portsmouth Railroad Company	03/01/1873	09/04/1880	
Felicity and Bethel Railroad	12/31/1904	06/30/1910	
Cincinnati & Green River Railway	02/01/1889	07/01/1891	See Cincinnati & Kentucky Southern Railroad Company
Cincinnati, Hamilton and Dayton Railroad Company	02/01/1847	06/06/1895	See Cincinnati, Hamilton and Dayton Railway Company, The
Cincinnati, Hamilton & Dayton Railway Company, The	03/24/1926	12/31/1929	See Cincinnati & Lake Erie Railroad Company
Cincinnati, Hamilton and Dayton Railway Company, The	06/06/1895	12/31/1917	See Baltimore and Ohio Railroad Company, The
Cincinnati Inter-Terminal Railroad Company			Bridge built by Louisville & Nashville RR (L&N) which extended from Cincinnati approach of the C&O bridge to a connection with C.H. & D. and the C. & O. of Indiana and other railroads in the west end of Cincinnati. (L&N, 1850-1963 by Kincaid A. Herr) See
Cincinnati-Hamilton and Indianapolis Railroad Company	02/04/1887	08/01/1902	See Baltimore and Ohio Railroad Company, The

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Cincinnati and Indiana Western Railroad Company, The	06/01/1902	05/31/1903	See Chesapeake and Ohio Railroad Company, The
Cincinnati, Indianapolis, St. Louis and Chicago Railway Co.	03/06/1880	08/06/1889	See New York Central Railroad Company, The
Cincinnati, Indianapolis & Western Railroad Company, The	10/30/1915	DATE	See Baltimore and Ohio Railroad Company, The
Cincinnati, Indianapolis & Western Railway Company	08/28/1902	10/30/1915	
Cincinnati, Indianapolis & Western Railway Company	08/28/1902	10/30/1915	No records are available. See Cincinnati, Indianapolis & Western Railroad Company, The
Cincinnati, Jackson and Mackinaw Railroad Company	03/09/1886	05/31/1892	See New York Central Railroad Company, The
Cincinnati, Jackson and Mackinaw Railway Company	03/09/1892	07/23/1897	See New York Central Railroad Company, The
Cincinnati & Kentucky Southern Railroad Company	07/01/1891	06/30/1894	No records are available
Cincinnati & Green River Railway	02/01/1889	07/01/1891	
Cincinnati & Lake Erie Bus Company			Employer is not covered
Dayton and Columbus Transportation Company, The	04/23/1923	11/28/1930	Name by which The Cincinnati & Lake Bus Company was known during this period
Dayton and Zanesville Transportation Company	02/10/1923	04/23/1923	Name by which The Cincinnati & Lake Bus Company was known during this period
Cincinnati & Lake Erie Railroad Company	01/01/1930	06/03/1938	
Cincinnati, Dayton & Toledo Traction Company	05/19/1902	04/26/1918	
Cincinnati and Dayton Traction Company, The	04/26/1918	03/24/1926	
Cincinnati, Hamilton & Dayton Railway Company	03/24/1926	12/31/1929	
Cincinnati & Miami Valley Traction Company	07/01/1896	04/24/1900	
Cincinnati Northern Traction Company	01/24/1905	02/01/1908	
College Hill Railroad Company	12/31/1874	06/01/1902	
Columbus, Buckeye and Newark Traction Company	10/19/1899	06/01/1902	
Columbus, London & Springfield Railway Company	01/26/1900	04/14/1906	
Columbus, Newark & Zanesville Electric Railway Company	07/01/1902	06/01/1925	
Dayton, Springfield & Urbana Electric Railway Company	02/14/1900	04/14/1906	
Indiana, Columbus & Eastern Traction Company	04/14/1906	12/31/1929	
Lima, Toledo Railroad Company	12/16/1921	12/31/1929	
Lima and Toledo Traction Company	04/25/1905	05/16/1907	
Ohio Electric Railway Company	05/16/1907	11/01/1922	(Carrier by railroad operations only)
Southern Ohio Traction Company	04/24/1900	06/01/1902	
Urbana, Bellefontaine and Northern Railway Company	08/01/1902	04/14/1906	
Cincinnati & Lake Erie Transportation Company			Employer is not covered
Dayton and Zanesville Transportation Company	02/10/1923	04/23/1923	Cincinnati & Lake Erie Bus Company was by this name during this period
Cincinnati, Lawrenceburg & Aurora Electric Street Railway Co.	01/01/1922	02/29/1928	Company's property acquired on 03/01/1928 by the Cincinnati, Lawrenceburg & Aurora RR Co.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Cincinnati, Lawrenceburg and Aurora Railroad Company	03/01/1928	11/22/1930	
Cincinnati, Lebanon & Northern Railway Company, The	07/14/1885	01/01/1926	See Pennsylvania Railroad Company
Cincinnati Livestock Handling Company	08/10/1941	12/30/1966	Succeeded on 8/10/1941 to carrier by railroad operations of Cincinnati Union Stock Yard Co.
Cincinnati & Miami Valley Traction Company	07/01/1896	04/24/1900	See Cincinnati & Lake Erie Railroad Company
Cincinnati, Milford and Blanchester Traction Company			Employer is not covered
Cincinnati and Muskingum Valley Railroad Company, The	08/01/1898	06/30/1911	See Pennsylvania Railroad Company
Cincinnati and Muskingum Valley Railway Company, The	01/25/1870	07/31/1898	See Pennsylvania Railroad Company
Cincinnati, New Orleans & Texas Pacific Railway Co., The	09/08/1881	DATE	Subsidiary of Norfolk Southern Corporation
Cincinnati, Newport & Covington Railway Company			Employer is not covered
Cincinnati Northern Railroad Company, The	05/30/1894	06/30/1938	See New York Central Railroad Company, The
Cincinnati Northern Traction Company	01/24/1905	02/01/1908	No records are available. See Cincinnati & Lake Erie Railroad Company
Cincinnati & Northwestern Railroad Company			The College Hill Railroad Company was known by this name since 1833. See College Hill RR Co.
Cincinnati Operating Committee	03/16/1920	05/01/1931	See Cincinnati Superintendents Committee
Cincinnati and Portsmouth Railroad Company	03/01/1873	09/04/1880	See Cincinnati, Georgetown Railroad Company, The
Cincinnati, Portsmouth & Virginia Railroad Company	06/04/1881	10/11/1901	See Norfolk and Western Railway Company
Cincinnati Railroad Omnibus Company			Not an employer and service under various contracts with rail carriers is not creditable service
Cincinnati, Richmond & Muncie Railroad Company	03/23/1900	05/31/1903	See Chesapeake and Ohio Railway Company, The
Cincinnati, Saginaw and Mackinaw Rail Road Company	12/28/1889	DATE	See Grand Trunk Western Railroad Company
Cincinnati, Sandusky and Cleveland Railroad Company, The	07/02/1866	10/30/1890	See New York Central Railroad Company, The
Cincinnati, Selma & Mobile Railway Company	12/17/1881	04/30/1890	See Southern Railway Company
Cincinnati Street Railway Company, The			Employer is not covered
Cincinnati Superintendents Committee	04/20/1931	03/31/1973	
Cincinnati Operating Committee	03/16/1920	05/01/1931	No records are available
Cincinnati Terminal Railway Co., The"	06/24/1994	12/31/1997	Merged into The Indiana & Ohio Railway Company, Delaware, BA No. 2382. Subsidiary of Railtex
Cincinnati Traction Company, The			Employer is not covered
Cincinnati Union Depot & Terminal Company			Employer is not covered
Cincinnati Union Stock Yard Company	06/01/1871	08/09/1941	See Cincinnati Livestock Handling Company
Cincinnati Union Terminal Company	04/01/1933	DATE	Operations prior to 04/01/1933 were conducted by the Central Union Depot & Railway Co. of Cincinnati. See 1524
Cincinnati, Wabash & Michigan Railway Company, The	04/16/1880	06/16/1915	See New York Central Railroad Company, The
Cincinnati, Washington & Baltimore Railroad Company, The	02/16/1883	12/19/1889	See Baltimore and Ohio Railroad Company, The
Cincinnati & Westwood Railroad Company	08/01/1887	06/01/1924	No records are available

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Cincinnati, Wheeling & New York Railroad Company, The	02/26/1883	04/29/1891	See Baltimore and Ohio Railroad Company, The
Cinclare Central Factory			Employer is not covered
Cindex Industries			Investigation closed 02/09/1995
Cisco Co-op Grain Company			Employer is not covered
Cisco & Northeastern Railway Company	12/04/1918	03/10/1942	
Citizens Electric Railway Light and Power Company	12/31/1896	04/01/1903	See Ohio Public Service Company, The
Citizens Railway Company	02/01/1877	06/01/1911	Succeeded on 06/01/1911 by Waco Street Railway Co. See Texas Electric Railway Company
Citizens Railway & Light Company	04/01/1902	07/08/1912	No records are available. See Clinton, Davenport & Muscatine Railway Company
Citizens Steamboat Company			Employer is not covered
City Bus Company			Not an employer at least after September 1932
City of Detroit Department of Street Railways			Employer is not covered
City Electric Railway Company			Employer is not covered
City Ice and Fuel Company			Employer is not covered
City Lines of West Virginia, Inc.			Employer is not covered
City of Los Angeles (Los Angeles, California)	01/01/1913	06/01/1929	Service after 06/01/1929 is creditable as service to the Harbor Belt Line Railroad
City of Philadelphia-Mayor's Summer Youth Employment			Employer is not covered
City of Prineville Railway	09/30/1918		update still covered employer 6/24/2009.
City Railway Company (Dayton, Ohio)			Employer is not covered
City and Suburban Railway Company	06/20/1891	10/31/1904	See Portland Electric Power Company
City of Tacoma d/b/a Tacoma Rail Mountain Division			Division of Tacoma Rail
C & J Railroad	01/31/1986	7/01/1986	Ceased being an employer on July 1, 1986. Revocation of Corporation Status.
C & J Railroad Company d/b/a Mississippi Delta Railroad	07/01/2001	DATE	Board has ruled that this company is a Rail carrier effective July 1, 2001.
Clackamas Eastern Railroad Company	09/07/1929	10/31/1939	Records prior to March 1930 are not available. See Southern Pacific Company
Clackamas Southern Railway Company	12/11/1908	01/24/1914	See Southern Pacific Company
Claiborne-Annapolis Ferry Company, The			Employer is not covered
Claremont Concord Railroad Corporation	11/19/1988	DATE	
Claremont & Concord Railway Company	11/09/1954	10/31/1955	Properties were merged into the Claremont & Concord Railway Company, Inc.
Claremont & Concord Railway Company, Inc.	11/01/1955	10/18/1988	
Claremont & Concord Railway Company	11/09/1954	10/31/1955	Merged
Clarendon and Pittsford Railroad Company, The	09/10/1885	DATE	Records prior to January 1905 are not available
Brandon and West Rutland Railroad Company	05/27/1901	05/31/1911	
Clarinda & St. Louis Railroad Company	02/04/1887	12/19/1889	No records are available
Clarion River Railway Company	12/17/1889	02/13/1949	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Clark, A. L., Lumber Company			Employer is not covered
Clark and Boice Lumber Company			Employer is not covered
Clark Bus Line			Employer is not covered
Clark, John T., & Son			Employer is not covered
Clark Shortline Railroad Company			Investigation closed 03/30/1994. Subsidiary of Indiana Ports Railroad Holding Authority
Clarkdale Arizona Central Railroad, L.C.	02/10/1997	DATE	Owned by Arizona Central Railroad, Inc.
Clarksburg, Weston & Glenville Railroad & Transportation Co., The	08/06/1878	04/10/1889	See Baltimore and Ohio Railroad Company, The
Clarksburg, Weston & Midland Railroad Company, The	04/10/1889	02/06/1890	See Baltimore and Ohio Railroad Company, The
Clatsop Railroad Company			Employer is not covered
Clearfield Bituminous Coal Corporation, The			Employer is not covered
Clearfield and Mahoning Railway Company	05/28/1892	DATE	See Baltimore and Ohio Railroad Company, The
Clearfield Route			See New York Central Fast Freight Lines
Clearfield Southern Railroad Company, The	07/06/1898	04/01/1905	See New York Central Railroad Company (Delaware), The
Clearview Water Supply Company	03/20/1905	01/01/1956	
Cleburne Railway Shops, Inc.			Investigation closed 10/07/1992
Cleveland, Akron & Cincinnati Railway Company, The	06/26/1911	01/01/1926	See Pennsylvania Railroad Company
Cleveland, Akron and Columbus Railway Company, The	12/01/1885	06/30/1911	See Pennsylvania Railroad Company
Cleveland, Alliance & Mahoning Valley Railroad Company	01/01/1919	03/12/1924	Company's properties were acquired by the Northern Ohio Traction & Light Co. on 03/13/1924
Cleveland and Buffalo Transit Company, The			Employer is not covered
Cleveland and Canton Railroad Company, The	07/02/1885	05/11/1892	See Wheeling and Lake Erie Railway Company, The
Cleveland, Canton & Southern Railroad Company, The	05/17/1890	08/13/1899	See Wheeling and Lake Erie Railway Company, The
Cleveland Car Demurrage Bureau	11/13/1889	09/30/1910	Sometimes known as the Cleveland Car Service Association. No records are available
Cleveland & Chagrin Falls Electric Railway Company			Employer is not covered
Cleveland, Chagrin Falls & Northern Railroad Company, The	08/04/1888	09/14/1891	See Wheeling and Lake Erie Railway Company, The
Cleveland & Chagrin Falls Railway Company			Employer is not covered
Cleveland, Cincinnati, Chicago & St. Louis Railway Co., The	06/07/1889	01/31/1930	See New York Central Railroad Company (Delaware), The
Indianapolis, Cincinnati & LaFayette Railroad Company	07/10/1873	03/06/1880	
Indianapolis, Cincinnati & LaFayette Railway Company	02/14/1867	07/10/1873	
Cleveland-Cliffs Iron Company, The			Employer is not covered
Cleveland, Columbus, Cincinnati & Indianapolis Railway Co.	05/01/1868	06/06/1889	See New York Central Railroad Company (Delaware), The
Cleveland Commercial Railroad Company	07/09/2004	DATE	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Cleveland, Delphos and St. Louis Railroad Company, The		01/05/1890	See New York, Chicago and St. Louis Railroad Company, The
Cleveland & Eastern Electric Railroad Company			Employer is not covered
Cleveland & Eastern Traction Company			Employer is not covered
Cleveland Electric Illuminating Company			Not an employer with respect to its Avon Lake Plant
Cleveland Engineering Construction Company			Not an employer & service is not creditable service
Cleveland & Erie Railway Company	07/01/1912	12/31/1919	Service prior to 07/01/1912 and subsequent to 12/31/1919 is not creditable
Cleveland Harbor Belt Railroad	08/01/2012	DATE	CHB became a covered employer effective August 1, 2012, the date CHB first began operations.
Cleveland Hone & Manufacturing Company			Investigation closed 10/01/1993
Cleveland Interurban Railroad Company			Employer is not covered
Cleveland, Lorain & Wheeling Railroad Company, The	03/01/1883	11/10/1893	See Baltimore and Ohio Railroad Company, The
Cleveland, Lorain & Wheeling Railway Company, The	11/11/1893	10/01/1915	See Baltimore and Ohio Railroad Company, The
Cleveland and Mahoning Valley Railway Company, The	08/14/1872	10/30/1941	Operations have always been conducted under lease by the Erie Railroad Co. and its predecessors
Cleveland and Marietta Railroad Company, The	05/29/1879	07/14/1886	See Pennsylvania Railroad Company
Cleveland and Marietta Railway Company, The	07/12/1886	07/30/1911	See Pennsylvania Railroad Company
Cleveland-Oconee Lumber Company			Employer is not covered
Cleveland, Painesville and Ashtabula Railroad Company	01/01/1923	12/31/1925	Service prior to 01/01/1923 is not creditable.
Cleveland, Painesville and Eastern Railroad Company	01/01/1924	03/31/1926	Service prior to 01/01/1924 and subsequent to 03/31/1926 is not creditable
Cleveland and Pittsburgh Rail Road Company, The	03/01/1836	12/31/1972	Ceased being an employer on December 31, 1995 the year parent comp ceased operation (7234) Western Railroad Association.
Cleveland Quarries Company			Employer is not covered
Cleveland Railway Company			Employee who operated cars over tracks is creditable to Lake Shore Electric Railway Company
Cleveland, St. Louis & Kansas City Railway	03/28/1888	05/10/1890	See Missouri-Kansas-Texas Railroad Company
Cleveland Short Line Railway Company	11/24/1902	04/19/1915	See New York Central Railroad Company (Delaware), The
Cleveland Southwestern & Columbus Railway Company	01/01/1917	05/03/1924	Service prior to 01/01/1917 is not creditable. See Cleveland Southwestern Railway & Light Co.
Cleveland Southwestern Railway & Light Company	05/03/1924	02/28/1931	No records are available
Cleveland Southwestern & Columbus Railway Company	01/01/1917	05/03/1924	
Cleveland and State Line Railroad Company, The		09/30/1887	See New York, Chicago and St. Louis Railroad Company, The
Cleveland Stevedore Company	05/01/1912	12/31/1968	See Lake Erie Dock Company
Cleveland Terminal & Valley Railroad Company, The	10/01/1895	10/01/1915	See Baltimore and Ohio Railroad Company, The
Cleveland Union Stock Yards Company	01/01/1881	05/31/1940	An "employer" with respect only to its railroad loading and unloading activities, and only service Performed, and compensation earn, in such activities are creditable under the Acts. (Notice 114 dated 10/2/1944.
Cleveland Union Terminals Company, The	08/26/1918	12/14/1989	Ceased to be an employer on December 14, 1989, due to dissolution.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Cleveland and Western Railroad Company, The	12/30/1884	03/10/1890	See New York, Chicago and St. Louis Railroad Company, The
Cleveland, Wooster & Muskingum Valley Railroad Co., The	10/01/1890	10/01/1915	See Baltimore and Ohio Railroad Company, The
Cleveland, Youngstown & Eastern Railway Company			Employer is not covered
Clifford, P. T., and Son			Not an employer and service performed under contract is not creditable
Cliffside Railroad Company	03/02/1905	02/28/1992	Ceased to be a rail carrier effective February 28, 1992, the date on which it abandoned its entire line of rail operations.
Clifton Forge - Huntington Hospital Inc.			Not an employer. Employees reported under C and O Employees' Hospital Association
Climax Engineering Company			Employer is not covered
Clinch-Mitchell Construction Company			Not an employer and service under contract is not creditable
Clinchfield Railroad Company	01/26/1905	12/31/1982	All employees were transferred to the Seaboard System Railroad, Inc.'s payroll
Charleston, Cincinnati and Chicago Railroad Company	03/04/1878	11/22/1894	
Lick Creek and Lake Erie Railroad Company	03/25/1902	06/01/1908	
Ohio River and Charleston Railway Company	11/23/1894	06/30/1902	
South and Western Railroad (South) (Corp. of Tennessee)	01/01/1907	03/31/1908	
South and Western Railroad Company (Tennessee)	07/30/1906	12/08/1906	
South and Western Railway Company (of Kentucky)	04/02/1902	09/11/1902	
South and Western Railway Company (of North Carolina)	03/04/1901	09/20/1906	
South and Western Railway Company (Virginia & Kentucky)	09/11/1902	12/31/1906	
South and Western Railway Co. (of Virginia & Tennessee)	07/01/1902	09/10/1902	
Cline & Company			Not an employer and service with Northern Pacific Railway Company is not creditable
Clinton Car Shop			Investigation closed - Division of Chicago & North Western Transportation Company
Clinton, Davenport & Muscatine Railway Company	05/15/1910	03/31/1940	
Citizens Railway & Light Company	04/01/1902	07/08/1912	
Davenport and Muscatine Railway	02/15/1910	01/26/1916	Name by which Clinton, Davenport & Muscatine Railway Company was known during this period
Iowa and Illinois Railway Company	09/17/1901	01/26/1916	
Clinton Industrial Switching d/b/a Clinton Terminal RR Co.	11/10/1995	DATE	Clinton Terminal Railroad CO. See Notice 96-76
Clinton and Oklahoma Western Railroad Company, The	04/09/1920	DATE	See Panhandle and Santa Fe Railway Company
Clinton and Oklahoma Western Railway Company, The	10/23/1908	04/10/1920	See Panhandle and Santa Fe Railway Company
Clinton & Port Hudson Railroad Company, The	03/01/1853	10/14/1889	See Yazoo and Mississippi Valley Railroad Company, The
Clinton Terminal Railroad Co.			See Clinton Industrial Switching d/b/a Clinton Terminal RR Co.
Cloquet Lumber Company			Employer is not covered
Cloquet Terminal Railroad Company, Inc.	05/13/2002	DATE	Owned by Sappi Cloquet LLC
Duluth and Northeastern Railroad Company	09/10/1898	05/13/2002	Assets purchased by Cloquet Terminal Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Clove Branch Railroad	10/01/1888	06/30/1896	
Clover Valley Lumber Company			Employer is not covered
Clovis Livestock Sales Company			Employer is not covered
Clyde-Charleston Fast Freight Line	06/01/1900	05/30/1918	
Clyde-Mallory			Employer is not covered
Clyde Steamship Company			Employer is not covered
CMC Railroad 1 LTD			Employer is not covered
CMC Railroad, Inc.	12/01/1997	DATE	
CMC Real Estate Corporation	05/31/1927	12/31/1987	
Chicago, Milwaukee, St. Paul and Pacific Railroad Company	05/31/1927	11/24/1985	Name by which CMC Real Estate was known during this period
CMW Acquisition Corp.	01/10/1990	10/01/2001	Name by which Gateway Western Railway Co. was known prior to 01/1990
CN Railway Properties, Inc.	01/01/1999	04/01/2003	
CN Settlement Fund	07/22/2010	DATE	BA # assigned for control reporting purposes only.
CNA Insurance Companies	NA		BA # assigned for control purposes only. CNA is no longer a third part sickness payor
C & NC Railroad Corporation	12/19/1997	DATE	Name changed June 2, 2004, to do business under the assumed name of Chicago, FT. Wayne & Eastern Railroad.
C and O Employees' Hospital Association	01/01/1971	DATE	The assn, is not an employer but its employees are joint employees of nine labor organizations
Coach and Car Equipment Corporation			Investigation closed 08/19/1992
Coal Belt Electric Railway Company	05/07/1901	10/31/1927	See Missouri Pacific Railroad Company
Coal Belt Railway	03/27/1903	08/31/1909	See Missouri Pacific Railroad Company
Coal, Coke and Iron Ore Committee			See Central Freight Association
Coal & Coke Railway Company	05/14/1902	12/31/1933	See Baltimore and Ohio Railroad Company, The
Coal Department, The Delaware and Hudson Canal Company			See Delaware and Hudson Canal Company, The
Coal Department, The Delaware and Hudson Company			See Delaware and Hudson Company, The
Coal Department, Norfolk and Western Railway Company			See Norfolk and Western Railway Company
Coal Docks at Lima, Ohio	08/01/1900	02/01/1914	Individuals engaged in shoveling coal on the NY, Chicago & St. Louis RR docks is creditable service
Coal and Iron Railway Company	12/14/1899	11/01/1905	Predecessor of the Western Maryland Railway Company
Coal Mining Department of The Delaware, Lackawanna and Western Railroad Company			See Delaware, Lackawanna and Western Railroad Company, The Coal Mining Dept.
Coal Pier, Port Covington, Baltimore, Maryland			See Weigert, Peter A.
Coal River Collieries			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Coal River Railway Company	06/01/1905	12/21/1909	See Chesapeake and Ohio Railway Company, The
Coal River and Western Railway Company	10/09/1899	05/31/1905	See Chesapeake and Ohio Railway Company, The
Coal Trimmers			See International Longshoremens Association-Coal Trimmers
Coal Trimmers Local Union, No. 15277			See International Longshoremens Association-Coal Trimmers
Coal Valley Mining Company			Employer is not covered
Coa berg Storage Plant	06/01/1903	10/16/1945	Service to the plant is creditable as service to the NY, Susquehanna & Western RR Co.
Coast Belle Rail Corporation d/b/a Santa Maria Valley RR Company	10/01/2008	DATE	covered under RRB & RUIA effective 10/1/2006. d/b/a Santa Maria Valley Railroad Company
Coast Belle Rail, LLC	09/29/2006	DATE	covered under RRB & RUIA effective September 29, 2006 the date it aquired the line.
Coast Engine & Equipment Corp			Investigation closed 05/20/1994
Cobbs Creek Railway	05/01/1907	09/01/1919	No records are available
Coe Rail, Inc.	08/23/1984	12/31/2011	Ceased being a covered employer effective 12/31/2011, the date that MALR last compensated employees. Employer is not covered
Coe Sun, Inc. d/b/a Tarantula Steam Train			See Spokane International Railroad Company
Coeur D'Alene and Pend D'Oreille Railway Company			See Northern Pacific Railway Company
Coeur D'Alene Railway and Navigation Company, The	07/06/1886	01/24/1897	See Spokane, Coeur D'Alene & Palouse Railway Company, Limited
Coeur D'Alene & Spokane Railway Company, Limited	10/20/1902	06/30/1906	Not an employer at least after sometime in 1936
Coeur D'or Development Company			File closed
Coffeen & Western Railroad Company			Employer is not covered
Cold Blast Transportation Company			
Coldaire Service Company	11/03/1948	03/31/1951	
Colfax & Big Rapids Railroad Company	07/01/1888	10/02/1889	No records are available
Colfax Northern Railroad Company	04/07/1901	05/17/1912	See Colfax Northern Railway Company
Colfax Northern Railway Company	05/18/1912	04/18/1925	No records are available
Colfax Northern Railroad Company	04/07/1901	05/17/1912	
Iowa Northern Railway Company	02/04/1887	04/06/1901	
Colianni Bros. & Dire	12/17/1917	05/02/1921	Service under contract with the Illinois Central RR Co., service is creditable to that carrier
Colianni Brothers and Dire	11/20/1915	07/01/1930	Service under contract with the Chicago., Burlington & Quincy RR Co., is creditable to that carrier
Colianni & Dire			Not an employer and service is not creditable
Colianni & Dire Company			Service under contract with the Boston & Maine RR is creditable as service to the carrier
Colianni and Dire Company			Service under contract with the Chicago., & N. Western Railway Co. is creditable as service to the carrier
Colianni, Jos., & Bros., Inc.	11/01/1925	09/30/1931	Service under contract with the Chicago., & Alton RR Co. is creditable as service to the carrier
Coline Oil Corporation			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
College Hill Railroad Company	01/01/1874	06/01/1902	Since 1833, known as Cincinnati & Northwestern RR Co.. See Cincinnati & Lake Erie Railroad Co.
Colleton County Railroad Company, Inc.	11/01/1986	12/31/1987	Assets merged into Hampton & Branchville Railroad Company
Collins & Glennville Railroad Company	02/07/1921	10/29/1941	
Collins and Ludowici Railroad Company	06/11/1920	02/06/1921	
Collins and Reidsville Railroad Company	04/20/1896	01/01/1906	
Darien and Western Railroad Company	01/31/1895	03/16/1906	
Georgia Coast and Piedmont Railroad Company	03/17/1906	06/10/1920	
Reidsville and Southeastern Railroad Company	01/01/1905	10/01/1905	
Collins and Ludowici Railroad Company	06/11/1920	02/06/1921	See Collins & Glennville Railroad Company
Collins Pine Company (Chester California)	04/28/1942		An employer with respect of its operation of the railroad of the Almanor Railroad Company.
Collins Pine Company (Pondosa, Oregon)	01/10/1927	02/28/1945	Employer status with respect to the operation of The Big Creek and Telocaset Railroad Company. See Collins Pondosa Lumber Company.
Grande Ronde Pine Company	01/10/1927	01/02/1943	Name by which Collins Pine Company was known during this period
Collins Pondosa Lumber Company	03/01/1945	06/30/1958	See Mount Emily Lumber Company
Collins and Reidsville Railroad Company	04/20/1896	01/01/1906	No records are available. See Collins & Glennville Railroad Company
Colonel's Island Railroad Company	12/11/1983	06/08/1998	Ceased operations & employees became full-time employees of Georgia Ports Authority
Colonial Navigation Company			Employer is not covered
Colorado Car Service Association			See Colorado Demurrage Bureau
Colorado Car Service Bureau			See Colorado Demurrage Bureau
Colorado Central Railroad Company	10/28/2001	10/01/2002	See G-215 Kern Valley Railroad Company BA # 5736.
Colorado Central Railroad Company, The	01/01/1869	04/01/1890	See Colorado and Southern Railway Company, The
Colorado Central Railroad Company of Colorado, The	10/04/1878	04/01/1890	See Colorado and Southern Railway Company, The
Colorado Demurrage Association			See Colorado Demurrage Bureau
Colorado Demurrage Bureau	08/28/1906	08/01/1915	See Denver and Rio Grande Western Railroad Company, The
Colorado - Denver/Warehouse Delivery Inc.			Investigation closed-03/23/1994
Colorado & Eastern Railroad Company	03/21/1983	DATE	As of 12/20/2001 still covered, with Great Northern Equipment
Colorado & Southern Productivity Fund	01/01/1900		
Colorado Eastern Railroad Company	05/21/1894	07/13/1915	No records are available
Colorado Eastern Railway Company	02/04/1887	05/20/1894	
Colorado Eastern Railway Company	02/04/1887	05/20/1894	No records are available. See Colorado Eastern Railroad Company
Colorado Fuel and Iron Company, the			See Colorado Fuel & Iron Corporation, The
Colorado Fuel & Iron Corporation, The			Employer is not covered. After 02/28/1930, were employees of The Colorado & Wyoming Railway Co.
Colorado Fuel and Iron Company, the			

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Colorado, Hereford and Gulf Railroad Company			Employer is not covered
Colorado, Kansas & Oklahoma Railroad Company	08/20/1913	12/15/1917	
Scott City Northern Railroad Company	12/31/1912	08/09/1913	
Colorado, Kansas & Pacific Railway Company	04/17/2000	10/27/2003	Employer coverage terminated effective October 27, 2003.
Colorado-Kansas Railway Company, The	04/03/1911	08/31/1938	See Colorado Railroad Inc.
Colorado & Kansas Railroad Co.			Investigation closed 08/05/1999 - State of Colorado still owns the Towner Rail Line - No operations
Colorado Materials Holding Company			Investigation closed 07/19/2001
Royal Gorge Express, LLC	05/12/1998	DATE	Colorado Materials Holding Company owns 100% of stock
Rock & Rail, LLC.	07/03/1998	DATE	Colorado Materials Holding Company owns 100% of stock
Rock & Rail, Inc.	07/03/1998	05/17/2004	Effective 04/2000 Colorado Materials Holding Co. acquired 100% of stock Name Change to Rock & Rail LLC 5/17/04
Colorado Midland Railroad Company, The	12/01/1893	10/29/1897	No records are available. See Midland Terminal Railway Company, The
Colorado Midland Railroad Company, The (of 1917)	05/31/1917	01/01/1922	See Midland Terminal Railway Company, The
Colorado Midland Railway Company, The (of 1883)	11/23/1883	12/01/1893	No records are available. See Midland Terminal Railway Company, The
Colorado Midland Railway Company, The (of 1897)	10/11/1897	05/31/1917	See Midland Terminal Railway Company, The
Colorado & Northwestern Railroad Company	07/01/1904	03/31/1909	See Denver, Boulder & Western Railroad Company
Colorado & Northwestern Railway Company	06/06/1898	06/30/1904	See Denver, Boulder & Western Railroad Company
Colorado Railcar Manufacturing, LLC			File closed 10/28/2003
Colorado Railroad Association	09/01/1958	03/31/2000	Operations ceased and assets transferred to Colorado Operation Lifesavers
Colorado Railroad Inc.	09/01/1938	05/31/1958	
Colorado-Kansas Railway Company, The	04/03/1911	08/31/1938	
Colorado Railway Association	11/13/1895	06/01/1918	
Colorado Railway, Light & Power Company			Succeeded on 08/07/1911 by the Trinidad Electric Transmission, Railway & Gas Company
Colorado and Southeastern Railroad Company, The	08/05/1909	04/30/1952	
Colorado and Southeastern Railway Company, The	06/30/1903	06/30/1909	See Colorado and Southeastern Railroad Company, The
Colorado Southern, New Orleans and Pacific Railroad Co.	05/08/1905	03/21/1910	See New Orleans, Texas & Mexico Railway Company
Colorado and Southern Railway Company, The	12/19/1898	01/01/1982	Merged into Burlington Northern Railroad Company
Canon de Aguq Railroad Company, The	01/16/1889	04/01/1890	
Cheyenne and Northern Railway Company, The	03/01/1886	04/01/1890	
Chicosa Canon Railway Company, The	12/31/1889	04/01/1890	
Colorado Central Railroad Company, The	01/01/1869	04/01/1890	
Colorado Central Railroad Company of Colorado, The	10/04/1878	04/01/1890	
Denver, Leadville and Gunnison Railway Company, The	08/01/1889	12/31/1898	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Denver, Marshall and Boulder Railway Company, The	05/14/1885	04/01/1890	
Denver and Middle Park Railroad Company, The	04/17/1883	04/01/1890	
Denver, South Park and Hill Top Railway Company, The	12/31/1896	09/30/1897	
Denver, South Park and Pacific Railroad Company, The	06/16/1873	07/31/1889	
Denver, Texas and Fort Worth Railroad Company, The	04/12/1887	03/31/1890	
Denver, Texas and Gulf Railroad Company, The	05/28/1885	04/01/1890	
Fort Collins Development Railway Company, The	11/10/1902	01/24/1908	
Georgetown, Breckenridge and Leadville Railway Co., The	02/23/1881	04/01/1890	
Greeley, Salt Lake and Pacific Railway Company, The	01/17/1881	04/01/1890	
Leadville Mineral Belt Railway Company, Inc., The	10/28/1898	06/26/1900	
Road Canon Railroad Company, The	08/03/1889	04/01/1890	
Union Pacific, Denver and Gulf Railway Company, The	03/18/1890	01/31/1899	
Walsenburg and Western Railway Company, The	02/27/1907	07/11/1910	
Colorado & Southern Railway Employees' Hospital Association, The	10/01/1938	12/31/1995	
Colorado and Southern Railway Hospital Fund, The	12/19/1898	10/01/1938	See Colorado and Southern Railway Company, The
Colorado Springs & Cripple Creek District Railway Co., The	07/01/1900	10/16/1922	See Midland Terminal Railway Company, The
Colorado Springs & Eastern Railroad Railroad Company			Employer is not covered
Colorado Springs & Interurban Railway Company			Employer is not covered
Colorado Utah Construction Company, The	07/22/1902	06/30/1909	No records are available. See Denver and Salt Lake Railway Company, The
Colorado, Wyoming and Eastern Railway Company, The	06/01/1914	05/15/1924	See Laramie, North Park & Western Railroad Company
Colorado & Wyoming Railway Company, The	05/09/1899	03/03/1993	
Colorado & Wyoming Railway Company	03/04/1993	DATE	
Columbia Basin Railroad Co., Inc.	12/04/1996	DATE	
Columbia County Port Authority			Employer is not covered
Columbia & Cowlitz Railway Company	04/10/1925	12/31/2010	Ceased being an employer on December 31, 2010, The date on which the corporation was dissolved.
Columbia & Cowlitz Railway, LLC	12/31/2010	DATE	Covered employer on December 31, 2010, The date which it began operations and first compensated employees.
Columbia and Donegal Railway Company			Employer is not covered
Columbia Gorge Motor Coach System			Employer is not covered
Columbia & Greenville Railroad	11/23/1880	12/15/1894	See Blue Ridge Railway Company
Columbia & Greenville Railroad Company, The	07/01/1894	07/31/1894	See Southern Railway Company
Columbia Iron & Metal Company			Employer is not covered . Wholly owned subsidiary of Columbia National Group.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Columbia and Ironville Street Passenger Railway Company			Employer is not covered
Columbia, Lumberton & Gulf Railroad Company	12/31/1897	06/30/1899	See Gulf and Ship Island Railroad Company
Columbia & Millstadt Railroad Company	02/01/1945	07/05/1961	
Columbia National Group, Inc.			Employer is not covered
Columbia, Newberry and Laurens Railroad Company	12/26/1885	04/30/1984	Merged into the Seaboard System Railroad, Inc.
Laurens Railway Company	12/24/1879	01/15/1896	
Columbia & Northern Railway Company			Investigation closed 03/13/1997
Columbia and Port Deposit Railroad Company	04/01/1864	04/30/1890	See Pennsylvania Railroad Company
Columbia & Puget Sound Railroad Company, The	02/04/1887	03/19/1916	Operated by the Pacific Coast Co. from 12/01/1897 - 06/30/1905. See Northern Pacific Railway Co.
Columbia Quarry Company			At least prior to 02/01/1945, not an employer
Columbia & Reading Railway Company, LLC	01/20/2010	DATE	Employer covered effective January 20, 2010, The date on which it began operations.
Columbia and Red Mountain Railway Company	01/25/1895	06/30/1907	See Great Northern Railway Company
Columbia River & Northern Railway Company	01/24/1902	03/30/1908	See Spokane, Portland and Seattle Railway Company
Columbia River & Oregon Central Railroad Company	08/22/1903	12/23/1910	See Union Pacific Railroad Company
Columbia and Silver Creek Railroad Company, Inc.	04/08/1982	08/31/1992	Ceased to be an covered employer effective close of business on 8/31/92
Columbia Southern Railway Company	03/05/1897	12/23/1910	See Union Pacific Railroad Company
Columbia Steel Company			Employer is not covered
Columbia Terminals Company (Missouri)			Employer is not covered
Columbia Terminal Railroad	08/10/1987	DATE	
Columbia Transfer Company (of 1902)			Employer is not covered
Columbia Union Station	02/19/1900	DATE	Records prior to January 1913 are not available. Subsidiary of Norfolk Southern Corporation
Columbia Valley Railroad Company			Employer is not covered
Columbian County Port Authority			Employer is not covered
Columbian Equipment Company	01/01/1895	04/02/1897	See Birmingham Belt Railroad Company
Columbus, Buckeye and Newark Traction Company	10/19/1899	06/01/1906	No records are available. See Cincinnati & Lake Erie Railroad Company
Columbus Car Demurrage Bureau	11/01/1890	10/31/1910	No records are available
Columbus Car Service Association			Prior to 1908, known as Columbus Car Demurrage Bureau
Columbus & Chattahoochee Railroad, Inc	06/04/2012	DATE	Columbus & Chattahoochee RR, Inc became an covered employer on June 4, 2012, the date CCR first began compensating employees.
Columbus & Cincinnati Midland Railroad Company, The	04/13/1882	10/01/1915	See Baltimore and Ohio Railroad Company, The
Columbus, Delaware and Marion Electric Company	06/14/1917	04/30/1925	Service prior to 06/04/1917 & subsequent to 04/30/1925 is not creditable
Columbus, Delaware & Marion Electric Railroad Company			Employer is not covered
Columbus, Delaware & Marion Railway Company	07/01/1911	06/13/1917	Company's properties were acquired by the Columbus, Delaware & Marion Electric Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Columbus and Eastern Railroad Company, The	02/20/1882	12/31/1889	See New York Central Railroad Company
Columbus and Erie Railroad Company	09/05/1905	12/22/1941	Company's railroad operated by the Erie Railroad Co. See Erie Railroad Company
Columbus and Greenville Railroad Company	11/02/1920	08/06/1923	See Columbus and Greenville Railway Company
Columbus and Greenville Railway Company	10/30/1975	DATE	
Columbus and Greenville Railway Company	08/07/1923	09/29/1972	Merged into the Illinois Central Gulf Railroad Company
Columbus and Greenville Railroad Company	11/02/1920	08/06/1923	See Illinois Central Electric Railway Company
Georgia Pacific Railway Company	11/10/1881	08/31/1894	
Southern Railway Company in Mississippi	09/01/1894	11/01/1920	
Columbus, Hocking Valley & Toledo Railway Company, The	08/20/1881	02/28/1899	See Chesapeake and Ohio Railway Company, The
Columbus, Hope and Greensburg Railroad Company, The	05/01/1884	10/16/1891	See Capital Terminal Company and Terminal Holding Company
Columbus Interurban Terminal Company	05/24/1910	04/26/1933	Succeeded on 04/27/1933 by the Capital Terminal Company and the Terminal Holding Company
Columbus & Lake Michigan Railroad Company	12/01/1904	04/14/1906	Acquired by The Indiana, Columbus & Eastern Traction Company on 04/14/1906
Columbus, London & Springfield Railway Company	01/26/1900	04/14/1906	No records are available. See Cincinnati & Lake Erie Railroad Company
Columbus Lumber Company			Not an employer & employees were not employees of the Southern Railway Company
Columbus, Magnetic Springs & Northern Railway Company			Employer is not covered
Columbus, Marion & Bucyrus Railway Company			Employer is not covered
Columbus & Maysville Railroad Company	01/31/1881	01/01/1901	See Norfolk and Western Railway Company
Columbus, Newark and Zanesville Electric Railway Company	07/01/1902	06/01/1925	Held to be "predecessor" of the Cincinnati & Lake Erie Railroad Company
Columbus Northwestern Railway Company			Employer is not covered
Columbus and Ohio River Railroad Company, The	04/17/1992	DATE	Subsidiary of Summit View, Inc.
Columbus Railroad Company	09/30/1866	01/01/1902	See Seaboard Air Line Railroad Company
Columbus and Rome Railway Company	03/04/1882	07/30/1888	See Central of Georgia Railway Company
Columbus Sales Pavilion			Employer is not covered
Columbus, Sandusky and Hocking Railroad Company, The	08/22/1895	09/23/1902	See New York Central Railroad Company (Delaware), The and Pennsylvania Railroad Company
Columbus, Sandusky and Hocking Railway Company, The	12/30/1893	10/18/1895	See New York Central Railroad Company (Delaware), The and Pennsylvania Railroad Company
Columbus, Shawnee and Hocking Railway Company, The	10/24/1889	01/13/1894	See New York Central Railroad Company (Delaware), The and Pennsylvania Railroad Company
Columbus & Southern Railway Company	07/01/1905	06/30/1915	No records are available
Columbus Southern Railway Company	12/27/1886	12/11/1896	See Seaboard Air Line Railroad Company
Columbus and Sunday Creek Valley Railroad Company, The	11/22/1878	12/20/1879	See New York Central Railroad Company (Delaware), The
Columbus, Urbana & Western Electric Railway Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Columbus, Wellston & Southern Railway Company	01/31/1899	07/01/1905	No records are available
Columbus and Western Railway Company	06/22/1880	07/30/1888	See Central of Georgia Railway Company
Columbus and Xenia Railroad Company	03/12/1844	01/01/1980	Since 01/01/1920, operated by the Pennsylvania Railroad Company
Colusa & Lake Railroad Company	02/04/1887	01/24/1916	No records are available
Combs, Cass and Eastern Railroad Company	11/24/1916	01/01/1925	No records are available
Comet Industries, Inc.			Employer is not covered
Commerce Freight Company	09/00/1930	11/09/1931	No records are available
Commerce Law Committee-Eastern Railroads	07/31/1928	12/31/1969	Prior to 07/01/1949, known as the Trunk Line Interstate Commerce Law Committee
Commercial Express Line	10/00/1903	11/01/1907	
Commerical Transload of Minnesota			Employer is not covered
Commercial Transportation Company			Employer is not covered
Commercial Transportation Company, Inc.			Employer is not covered
Committee on Coordination of Chicago Terminals			Service is creditable as service to General Managers Association of Chicago
Committee on Railway Mail Pay			Name changed to the Committee on Railway Mail Transportation on 12/31/1941
Committee on Railway Mail Transportation	10/19/1909	03/31/1954	Prior to 12/31/1941, known as the Committee on Railway Mail Pay
Commonwealth Edison Company			Employer is not covered
Commonwealth of Pennsylvania			Employer is not covered
Commonwealth Railway, Incorporated	08/24/1989	DATE	Update on the status of CR still reporting employees earnings. 62/09 (ET)
Commonwealth Real Estate Company			Employer is not covered
Commonwealth Subsidiary Corporation			Employer is not covered
Commonwealth Utilities Service Company	07/26/1916	03/01/1917	Not an employer & service under contract with the ATSF were employees & service is creditable
Community Traction Company, The			Employer is not covered
Compagnie Generale Transatlantique			Employer is not covered
Compuware Corporation			Employer is not covered - Employees are not considered employees of Grand Trunk Western
Comrail International Railroad, Inc.			Investigation closed 03/05/2003
Conasauga River Lumber Company			Employer is not covered
Concan Ordnance Company, Inc.			Employer is not covered
Concho, San Saba and Llano Valley RR Co., The	04/02/1909	01/19/1949	See Gulf, Colorado and Santa Fe Railway Company
Concord and Claremont Railroad	07/01/1887	12/31/1887	See Boston and Maine Railroad
Concord & Montreal Railroad, The	01/01/1890	06/28/1895	See Boston and Maine Railroad
Concord and Portsmouth Railroad	07/14/1855	12/28/1944	Company's railroad operated by the Boston & Maine Railroad, or its predecessor, since 05/26/1862
Concord Railroad Corporation	06/01/1835	12/31/1889	See Boston and Maine Railroad

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Concord Street Railway	03/25/1891	05/06/1933	See Boston and Maine Railroad
Condon Brothers Inc.			Investigation closed 01/26/1995
Condon-Cunningham Company			Not an employer & service under contract with Chicago., Rock Island & Pacific Railway is not creditable
Condon, Kinzua & Southern Railroad Company	05/08/1928	12/15/1977	
Conductors Brotherhood	01/01/1869	01/01/1878	Name by which the Order of Railway Conductors of America was known during this period
Conductors Union			Until 1869, the Order of Railway Conductors of America was known by this name
Conecuh Valley Railroad Co., Inc.	10/08/2001	5/11/2011	Ceased being an employer on may 11, 2011, the date its assets were acquired by Railamerica Transportation Corporation.
Conecuh Valley Railway, LLC	5/11/2011	DATE	Became an employer on May 11, 2011, The date as of which it began operations and first compensated employees.
Conemaugh & Black Lick Railroad Company	12/31/1923	05/07/2003	Employer coverage terminated 05/7/2003.
Bethlehem Steel Company's RR in Cambria County, PA	03/30/1923	03/23/1925	
Cambria Iron Company's Railroad in Cambria County, PA	01/01/1891	12/01/1898	
Cambria Steel Company's Railroad in Cambria County, PA	12/01/1898	03/30/1923	
Conemaugh & Black Lick Railway Company	07/01/1907	12/31/1917	No records are available
Conemaugh & Black Lick Railroad Company, LLC	01/01/2002	05/07/2003	Subsidiary of Bethlehem Steel Corp. Retained the BA # of Conemaugh & Black Lick Railroad Co.. Rail lines were acquired by ISG Railways.
Conestoga Traction Company			Employer is not covered
Conestoga Transportation Company			Employer is not covered
Conesus Lake Railroad Company	05/10/1882	05/22/1930	See Erie Railroad Company
Conference Committee of Managers	08/01/1921	01/01/1923	See Bureau of Information of the Eastern Railways
Congress of Railway Unions	01/01/1970	03/31/1975	
Conhocton Valley Railroad Corp.	01/01/2001	10/16/2001	Owned by Livonia, Avon & Lakeville Railroad Corp. Name changed to B&H Rail Corp. effective 10/16/2001
Conley Frog and Switch Company			Employer is not covered
Conneaut & Erie Traction Company			Employer is not covered. Succeeded by the Cleveland & Erie Railway Company on 06/28/1909
Connecticut Central Railroad Company, Inc.	05/25/1987	04/21/1998	Merged into Providence & Worcester Railroad Company
Connecticut Company, The			Employer is not covered
Connecticut and Passumpsic River Rail Road Company, The	11/00/1845	11/06/1946	
Connecticut Rail Systems, Inc.	03/13/1993	08/13/1993	Merged into Providence & Worcester (BA # 8093)
Connecticut Railway and Lighting Company			Employer is not covered
Connecticut River Rail-Road Company	01/01/1845	12/31/1892	See Boston and Maine Railroad
Connecticut Southern Railroad, Inc.	10/07/1996	DATE	Subsidiary of Railtex, Inc.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Connecting Terminal Rail Road Company, The	06/07/1881	10/06/1931	See Pennsylvania Railroad Company
Connell, C. H., Company			Employer is not covered
Connellsville and State Line Railway Company	04/27/1910	02/15/1917	See Western Maryland Railway Company
Connelly Contracting Company	02/19/1922	10/05/1922	Individuals engaged under contract with Erie Railroad Company is creditable service to Erie RR Co.
Connelly, Patrick, Inc.	06/25/1926	02/28/1927	Service under contracts with the Erie Railroad Company is creditable as service to the carrier
Conner, R. Company			Employer is not covered
Conners, W. J., Contracting Company, Inc.			Not an employer & service under contracts with various carriers is not creditable
Connors, William J., Contracting Company, The			
Connex North America, Inc.			Not Covered See Massachusetts Bay Commuter Railroad Company, LLC B.C.D. 03-23 dated March 3, 2003
Connex Railroad, LLC	07/01/2003	DATE	Subsidiary of Connex North America, Inc.
Connotton Valley Railway, Inc.	10/14/2002	6/18/2004	Employer coverage terminated June 18, 2004, the date on which it ceased operations
ConRail, Inc.			Investigation closed 07/26/1993
ConRail UTU Productivity Fund	NA		SEE-BA 1321
Conroe Lumber Company			Employer is not covered
Considine Company, The			Employer is not covered
Consolidated Classification Committee	08/12/1920	08/31/1964	As of 09/01/1964, merged into the Uniform Classification Committee. See Association of Western Railways
Consolidated Edison Company of New York, Inc.			Employer is not covered
Consolidated Engineering Company, Inc.			Not an employer & service under contract with Southern Railway Company is not creditable
Consolidated Freight Company			Employer is not covered
Consolidated Freight Handling Company, Inc.			Service rendered under contracts with the Erie Railroad Company is creditable as service
Consolidated Freight Lines, Inc.			Employer is not covered
Consolidated Grain and Barge Company			Employer is not covered
Consolidated Indiana Coal Company			Employer is not covered
Consolidated Rail Corporation (ConRail)	10/25/1974	DATE	Successor employer to Merchants Despatch Transportation Corporation
Merchants Despatch Transportation Corporation	12/18/1936	05/31/1999	Subsidiary. Merged into Conrail 05/31/1999
Monongahela Railway Company, The	07/01/1915	04/30/1993	Merged
New York Central Lines, LLC	06/01/1999	08/26/2004	Subsidiary ceased being an employer on August 26, 2004 the date the merger with NYC NEWCO, INC
Pennsylvania Lines, LLC	06/01/1999	8/24/2004	Wholly owned subsidiary
Pittsburgh, Chartiers & Youghiogeny Railway Company	10/26/1881	12/09/1996	Merged
Raritan River Rail Road Company	04/20/1888	04/24/1980	Merged
Consolidated Rail Service			See Contracted Rail Service Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Consolidated Railroads of Cuba			Employer is not covered
Consolidated Railway Company			Not an employer & service is not creditable except during the period 04/11/1907 - 05/31/1907
Consolidated Real Estate Company			Employer is not covered
Consolidated Shippers, Incorporated			Employer is not covered
Consolidated Stone Company			See Chicago, Indianapolis and Louisville Railway Company
Consolidated Ticket Office, Savannah, Georgia	06/01/1918	05/01/1920	No records are available
Consolidated Ticket Office, Indianapolis, Indiana	09/01/1918	02/01/1922	See Freight Traffic Committee-Central Territory Railroads
Consolidated Ticket Office (Boston, Massachusetts)	06/01/1918	05/01/1920	See Trunk Line Association
Consolidated Ticket Office, Detroit, Michigan	07/01/1918	05/31/1923	See Freight Traffic Committee-Central Territory Railroads
Consolidated Ticket Office, Cincinnati, Ohio	09/09/1918	03/01/1920	See Freight Traffic Committee-Central Territory Railroads
Consolidated Ticket Office, Cleveland, Ohio	08/12/1918	05/03/1924	See Freight Traffic Committee-Central Territory Railroads
Consolidated Ticket Office, Columbus, Ohio	06/16/1918	06/30/1922	See Freight Traffic Committee-Central Territory Railroads
Consolidated Ticket Office, Dallas, Texas	09/01/1918	09/01/1920	See Texas and Pacific Railway Company
Consolidated Ticket Office, Norfolk, Virginia	04/27/1918	12/31/1930	See Trunk Line Association
Consolidated Ticket Office, Western Railroads	07/01/1928	3/3/1970	Ceased to be a covered employer under the RR and RUIA 3/3/1970, when it merged into Burlington Northern.
Consolidated Vultee Aircraft Corporation			Employer is not covered
Consolidation Coal Company			Employer is not covered
Construction & Maintenance Company	09/26/1901	01/01/1931	Service is creditable to the Chicago, Milwaukee & St. Paul Railway & Tacoma Eastern RR Co.
Construction & Maintenance Management, Inc.			Investigation closed 09/11/2003. Merged into Complete Personnel Logistic
Construction & Mining Services			Investigation closed 10/01/1993
Consultant Firm			Investigation closed 6/22/2010
Consulting Network Alliance, LLC			Investigation closed 09/28/1998
Container Freight Forwarding Company			Employer is not covered
Continental Can Company			Employer is not covered
Continental Casualty Company			Employer is not covered
Continental-COF Company			Investigation closed 07/22/1992
Continental Grain Company			Not an employer & service under contract with Pennsylvania RR Co. is not creditable
Continental Lines	02/04/1887	01/31/1918	See Baltimore and Ohio Railroad Company, The
Continental Rail-Freight Services d/b/a Sugarloaf & Hazelton	06/01/1983	08/16/1990	
Continental Steel Corporation			Employer is not covered
Continental Telegraph Company		09/01/1946	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Contract Rail Service Co. AKA Consolidated Rail Service, Inc.			Employer is not covered
Contrado, V. Paul d/b/a V.P.C. Environmental Co.			Service renderer is creditable as service to the Norfolk Southern Corporation/ V.P.C Enviromental Co.
Control Tower 19, Inc.	06/16/1992	08/31/1993	Subsidiary of Railtex, Inc.
Conway Coast and Western Railroad Company	07/04/1904	06/30/1912	See Atlantic Coast Line Railroad Company
Conway Lumber Company			Employer is not covered. Originally known as the Conway Company
Conway Scenic Railroad			Seasonal tourist operator
Conway Seashore Railroad Company	10/08/1900	07/02/1904	See Atlantic Coast Line Railroad Company
Conveying & Mining Equipment			Investigation closed 09/22/1993
Conyers Forwarding Company			Employer is not covered
Cook, A. M., Construction Company			Not an employer & service under contract with Chicago., Milwaukee, St. Paul & Pacific RR is not creditable
Cook County & Southern Railway Company			Employer is not covered
Cook-O'Brien Construction Company			Not an employer & service under contract with Chicago, Milwaukee, St. Paul & Pacific RR is not creditable
Cook, Thos., & Sons			Employer is not covered
Cook Transit Corporation	03/09/1934	05/16/1972	No records are available
Coo bear Transportation System, Inc.			Investigation closed 11/24/1998
Cooper Bearing, Incorporated			Investigation closed 07/29/1992
Cooperative Transit Company			Employer is not covered
Cooperstown & Charlotte Valley Railroad			Employer is not covered. Wholly-owned subsidiary of the Leatherstocking Railway Historical Society
Cooperstown and Charlotte Valley Railroad Company, The	04/30/1888	07/07/1903	Predecessor of The Delaware & Hudson RR Corp. See Delaware & Hudson Railroad Corp., The
Cooperstown and Charlotte Valley Railway Corporation	04/07/1971	12/31/1992	Subsidiary of Delaware Otsego Corporation
Cooperstown and Susquehanna Valley Railroad, the	07/14/1869	12/31/1888	See Delaware and Hudson Railroad Corporation, The
Cooperville & Marine Railway Company, The			Employer is not covered
Co-Ordinated Railway Services, Inc.			Investigation closed 10/07/1994
Co-Ordinated Transport, Inc.			Not an employer & service under contract with Chicago., Aurora & Elgin RR Co. is not creditable
Coos Bay Lumber Company			Employer is not covered
Coos Bay RR Operating Comp, LLC d/b/a Coos Bay Rail Link	9/28/2011	DATE	Coos Bay RR Operating Company, LLC d/b/a Coos Bay Rail Link is an employer as of September 28, 2011, The date it began operations.
Coos Bay, Roseburg and Eastern Railroad and Navigation	06/19/1890	06/30/1915	See Southern Pacific Company
Coos Valley Railroad Company	11/14/1882	01/21/1932	See Maine Central Railroad Company, The
Copper Basin Railway, Inc.	05/01/1986	DATE	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Copper Belt Railroad Company	05/18/1901	08/01/1908	See Denver and Rio Grande Western Railroad Company, The
Copper Falls Mining Company			Employer is not covered
Copper Range Railroad Company	10/15/1888	05/31/1976	
Keweenaw Central Railroad Company	04/04/1883	12/31/1916	No service during the winters of 1913 through 1915
Copper River & Northwestern Railway Company (Alaska)	05/16/1905	05/29/1939	
Katalla Company	11/30/1906	11/01/1911	
Corbin Railway Service Co.			Employer is not covered (See Kustom Karr Co.)
Corinth & Counce Railroad Company	07/01/1959	12/31/1992	All assets and inventories were sold to TennRail Corporation
Corman, R. J. Railroad Property, LLC	02/01/2002	DATE	Name changed to RJ Corman Railroad Property LLC effective 3/05/2004
Corman, R. J. Equipment Company, LLC	02/01/2002	02/05/04	Name changed to RJ Corman Railroad Property LLC effective 3/05/2004
Corman, R. J. Railroad Company/Allentown Lines	07/09/1996	DATE	Employer covered effective July 9, 1996.
Corman, R. J. Railroad Company/Bardstown Line	01/01/1987	DATE	Covered employer on January 1, 1987, the first day of the month in which it began operations & its employees first comp.
Corman, R. J. Railroad Company/Central Kentucky Lines, LLC	03/01/2003	DATE	Covered employer on March 1, 2003, the first date of the month in which in commenced operations.
Corman, R. J. Railroad Company/Cleveland Line	01/02/1995	DATE	Covered Employer.
Corman, R. J. Railroad Company/Greenville Line			File closed 07/27/2001. No further actions necessary
Corman, R. J. Railroad Company/Memphis Line	08/24/1987	DATE	Covered Employer. See Corporation see letter dated September 7, 1993.
Corman, R. J. Railroad Company/Pennsylvania Line, Inc.	01/02/1996	DATE	Covered Employer.
Corman, R. J. Railroad Company/Western Ohio Line	08/23/1993	DATE	See G-215 in file.
Corman, R. J. Railroad Construction			Employer is not covered
Corman, R. J. Railroad Corporation	12/15/1986	12/31/1986	Name changed to R.J. Corman Railroad Company/ Bardstown Line
Corman, R. J. Railroad Switching Services			Employer is not covered
Corn Exchange			Employer is not covered
Cornell Steamboat Company			Employer is not covered
Cornell-Young Company			Not an employer and service with the Atlantic Coast Line RR Co. (8/1912 & 7/1923) is not creditable
Cornhusker Railcar Services, Inc.			Investigation closed 10/07/1992. Solely owned by Unitrain
Cornhusker Stage Lines			Employer is not covered
Cornie Valley Railway	06/30/1906	12/31/1920	See El Dorado and Western Railway Company
Corning, Cowanesque and Antrim Railway Company	12/16/1872	07/01/1892	See New York Central Railroad Company (Delaware), The
Comwall and Lebanon Railroad Company	02/28/1882	04/15/1918	See Pennsylvania Railroad Company
Cornwall Railroad Company	04/05/1870	06/30/1968	
Coronado Railroad Company	02/04/1887	07/31/1906	See San Diego & Arizona Eastern Railway Company
Corpus Christi Bus Terminal	11/15/1938	12/31/1956	Service creditable to the Missouri Pacific Transportation Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Corpus Christi Terminal Association	05/07/1929	N/A	See Missouri Pacific Railroad Company --- Letter dated December 5, 1938 Noted to cancel no employees.
Corpus Christi Terminal Railroad, Inc.	08/03/1997	DATE	Subsidiary of Genesee & Wyoming, Inc.
Corrado and Galiardi	01/27/1919	03/01/1928	Service creditable to the Pittsburgh & Lake Erie Railroad Company
Corrigan-McKinney Steel Co.-Locomotive & Car Repair Shops	08/01/1918	09/24/1935	
Corvallis and Alsea River Railway Company	07/19/1907	07/19/1911	See Southern Pacific Company
Corvallis and Eastern Railroad Company	01/24/1898	06/30/1915	See Southern Pacific Company
Cosden & Company			Employer is not covered
Cosden Oil Company			Employer is not covered
Cosden Oil Corporation			Employer is not covered
Cosden Petroleum Corporation			Employer is not covered
Coshocton, Otsego & Eastern Railroad Company, The	12/31/1909	07/11/1917	See Wheeling and Lake Erie Railway Company, The
Cotton Belt Credit Union			Employer is not covered
Cotton Belt Employees Hospital Association			Employer is not covered
Cotton Belt & Northern Railway Company	07/01/1904	06/30/1906	No records are available
Cotton Plant - Fargo Railway Company	04/01/1952	12/31/1978	Ceased to be an employer on December 31, 1978, date of final report received.
Cottonwood Coal Company			Employer is not covered
Coudersport and Port Allegany Railroad Company	05/16/1882	12/31/1970	Records prior to April 1889 are not available. See Weiser, Idaho and Spokane Railway Co., The
Council Bluffs and Ottumwa Railway, Inc.	08/01/1989	05/17/1991	Subsidiary of National Railway Systems, Inc.
Council Bluffs Railway Company	05/18/1991	01/14/2009	See the Great Western Railway Company of Iowa, LLC d/b/a Council Bluffs Railway Co.
Council Bluffs and St. Louis Railway Company	09/02/1878	05/31/1887	See Wabash Railroad Company
Council City & Solomon River Railroad Company	08/28/1906	06/10/1913	Service prior to 08/28/06 is not creditable
Council Grove, Osage City & Ottawa Railway Company, The	01/13/1886	01/10/1891	See Missouri Pacific Railroad Company
Council Grove, Smoky Valley and Western Railway Co., The	06/08/1886	01/10/1891	See Missouri Pacific Railroad Company
County Transportation Company, Inc.			Employer is not covered
Courier Publishing Company			Employer is not covered
Covington & Cincinnati Elevated Railroad & Transfer & Bridge Company, The	02/09/1886	01/01/1985	Wholly owned subsidiary of The Chesapeake and Ohio Railway Company
Covington, Flemingsburg & Ashland Railway Company, The	04/25/1892	06/01/1905	See Flemingsburg and Northern Railroad Company
Covington, Flemingsburg & Southeastern Railway Company	02/11/1880	04/24/1892	See Flemingsburg and Northern Railroad Company
Covington and Macon Railroad Company, The	12/10/1888	05/22/1891	See Central of Georgia Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Cowell Portland Cement Company			Employer is not covered
Cowlitz, Chehalis & Cascade Railway	06/24/1916	08/31/1956	
Coxe Brothers and Company, Inc.			Employer is not covered
CP Heavy Haul System			Investigation closed 06/09/1995-A geographic designation used by CP Rail
CP Rail Service			Investigation closed 03/18/1994. Also known as Rail Star
CP Rail System			See Soo Line Railroad Company
Crab Orchard and Egyptian Railroad	10/18/1977	12/19/2012	Ceased being a covered employer on December 19, 2012, the last day in which there were operations and employees had compensated service.
Craggy Mountain Line, Inc.			Investigation closed 12/03/2002
Craid Brothers Marine Railway			Employer is not covered
Craig Mountain Lumber Company's Railway	09/00/1909	09/20/1921	See Craig Mountain Railway Company
Craig Mountain Railway Company	09/21/1921	08/05/1965	
Craig Mountain Lumber Company's Railway	09/00/1909	09/20/1921	
Cranberry Corporation			Employer is not covered
Cranberry Iron and Coal Company			Employer is not covered. Succeeded in April 1939 by the Cranberry Corporation
Cranberry Lake Railroad Company	07/01/1905	06/30/1914	No records are available
C R Construction Company			Employer is not covered. Wholly owned subsidiary of Columbia National Group.
Crandic Stages, Inc.			Employer is not covered
Crandull & Shady Valley Railway Company	12/31/1909	01/01/1918	Operated under lease by the Beaver Dam Railroad Co. (Virginia) from 04/01/1911 to 06/30/1913
Crane Company			Employer is not covered
Crane Iron Works			Employer is not covered
Crane Railroad Company	07/28/1905	12/01/1914	See Lehigh and New England Railroad Company
Crane Valve Company			Employer is not covered
Crawford Locomotive and Car Company			Employer is not covered
Crawford & Manistee River Railway Company	07/01/1887	06/30/1901	No records are available
Creech Coal Company			Not an employer & service rendered in its operation of the Banner Fork Railroad is not creditable
Crerar Clinch Coal Company			Employer is not covered
Crescent City Construction Company			Service under contract with New Orleans Great Northern RR Co is creditable service to the carrier
Crescent City Railway	12/26/1912	12/31/1914	See Union Pacific Railroad Company
Crescent City Railway Company	11/27/1906	01/29/1915	Properties acquired by the Riverside, Rialto & Pacific RR Co. See Los Angeles & Salt Lake RR Co.
Crescent Coal Company			Employer is not covered
Crescent News and Hotel Company			Service under contracts with various railroads is not creditable service

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Cresson & Clearfield County & New York Short Route RR	12/19/1882	06/30/1894	See Pennsylvania Railroad Company
Creston, Winterset & Des Moines Railroad Company	12/31/1912	12/31/1917	Service prior to 12/31/1912 and subsequent to 12/31/1917 is not creditable
Crew Shuttle Service, Inc.			Investigation closed 09/17/1998
Cripple Creek and Colorado Springs Railroad Company, The	05/09/1896	01/01/1922	See Midland Terminal Railway Company, The
Crittenden Railroad Company	12/31/1908	01/01/1922	No records are available
Crooked Creek Railroad and Coal Company	12/31/1872	05/01/1916	See Fort Dodge, Des Moines & Southern Railroad Company
Crooked River Railroad Company			Investigation closed 9/16/2004 Excursion Railway.
Crosby Transportation Company			Employer is not covered
Crosbyton Railroad Company	12/21/1989	10/02/1990	Ceased to be a rail carrier employer under the Acts effective October 2, 1990.
Crosbyton Railway Co. Inc.			Investigation closed 03/21/1994
Crosbyton-South Plains Railroad Company	04/06/1910	08/16/1916	See Panhandle and Santa Fe Railway Company
Cross, M. L., & Co.			Not an employer & service under contract with Southwestern Transportation Co. is not creditable
Crossett Lumber Company			Employer is not covered
Crossett, Monticello & Northern Railway Company	05/01/1912	08/22/1912	See Ashley, James G. Sr. (Lessor)
Crossett Railway Company	05/22/1905	04/30/1912	See Ashley, James G. Sr. (Lessor)
Crown Construction Company	11/15/1943	08/09/1944	An employer with respect to its railborne livestock loading and unloading operations
Crown Pacific Railroad, Inc.			Investigation closed 05/06/1992
Crown Stage Lines			Employer is not covered
Crown Willamette Paper Company			Employer is not covered
Crow's Nest Southern Railway Company			Employer is not covered. Canadian company and service is not creditable
Crucible Steel Company of America			Employer is not covered. Operated the Pittsburgh & Allegheny River Railroad Company
Crystal City Railroad, Inc			Employer is not covered
Crystal City and Uvalde Railroad Company	12/09/1909	04/03/1912	See San Antonio, Uvalde & Gulf Railroad Company
Crystal Oil Refining Corporation			Employer is not covered
Crystal Railway Company	11/27/1880	04/30/1902	See St. Louis-San Francisco Railway Company
Crystal River Railroad Company, The	09/06/1898	04/05/1922	No records are available. See Crystal River and San Juan Railroad Company, The
Crystal River and San Juan Railroad Company, The	10/26/1906	08/31/1942	No records are available
Crystal River Railroad Company, The	09/06/1898	04/05/1922	
C & S Maintenance Consultants, Inc.			Investigation closed 10/31/1992
C & S Railroad Corporation	03/11/1990	DATE	
CSF Acquisition, Incorporated	12/13/1987	DATE	
New Hampshire & Vermont Railroad Company	11/21/1989	DATE	Wholly-owned subsidiary

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
CSX Bulk Intermodal Distribution Services, Inc.	03/17/1995	DATE	Wholly-owned subsidiary of CSX Corporation
CSX Communication Service & Function & AT&T			Investigation closed 04/19/1997
CSX Environmental Contractors	01/01/1993	12/01/1995	11 employees covered from 1993 through 1995
CSX Insurance Company			Employer is not covered. Subsidiary of CSX Corporation
CSX Intermodal, Inc.	6/26/2010	DATE	Became covered employees of CSX Transportation (1524) because of corporate reorganization.
CSX Sealand Terminals, Inc.	01/01/1988	12/31/1993	Subsidiary of CSX Transportation (1524). See G-215.
CSX Intermodal Terminals, Inc.	6/26/2010	DATE	Former Name CSX Sealand Terminals, Inc. BA# 4398 Covered with corporate reorganization.
CSX Logistical Information Systems, Inc.			Subsidiary of CSX Intermodal, Inc.
CSX Non-Rail Payroll Services, Inc.			Investigation closed 04/25/1997
CSX Payroll Services, Inc.			Employer is not covered. Pay agent for all employees of CSX Corp.-related companies covered under FIC and SS acts.
CSX Professional Services Group, Inc.			Employer is not covered. Subsidiary of CSX Technology, Inc.
CSX Professional/Technical Provider Assistants			Employer is not covered - Subsidiary of CSX Transportation, Inc.
CSX Rail Payroll Services, Inc.	05/07/1997	DATE	Employees are considered employees of CSX Transportation, Inc.
CSX Real Properties, Inc.			Pay agent for all employees of CSX Corp.-related companies covered under the RUIA and RR Acts.
CSX Real Property, Inc	01/01/2007	DATE	Employer is not covered- Subsidiary of CSX Corporation
CSX Realty, Inc.			Themp Contact is Attorney Thomas Gies
CSX Sealand Terminals Inc.	01/01/1988	12/31/1993	Employer is not covered- functions combined with CSX Real Property and has ceased operations
CSX Intermodal Terminals, Inc	06/26/2010	DATE	Covered affiliate employer effective 6/26/2010, The date of Corp Reorganization.
CSX Services, Inc.			Subsidiary of CSX Intermodal, Inc.
CSX Technology, Inc.			Employer is not covered (97-35). Subsidiary of CSX Intermodal, Inc.
Chessie Computer Services, Inc.	01/01/1987	DATE	Subsidiary of CSX Corporation
Cybermetics and Services, Inc.	01/01/1988	10/20/2008	Ceased being a covered employer on October 20, 2008 date of the merger with L& N Investment Corporation.
Teleconnections, Inc.	06/13/1995	12/31/2000	Subsidiary
CSX Total Distribution Services			Subsidiary
CSX TransFlo			Employer is not covered. Wholly owned subsidiary of CSX Corporation
CSX Transportation, Inc.	01/01/1983	DATE	Name changed from Bu k Intermodal Distribution Services (BIDS)
Chesapeake & Ohio Railway Company	07/01/1978	09/01/1987	Name changed from Seaboard System Railroad, Inc., effective 07/01/1986. Subsidiary of CSX Corporation.
CSX Transportation Terminals, Inc.	7/1/2007	DATE	Owned by CSX Transportation, Inc.
Environmental Contractors	01/01/1993	12/31/1995	Eleven of the twelve employees service is creditable
Nurse Consultants			Employes of CSXT within the meaning of section 1(d)(1)(i)(B) of the RRA. Srvc crdtbl see B.O. 75-9

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Professional/Technical Provider Assistants			Not employes of CSXT
Seaboard System Railroad, Inc.	01/01/1983	07/01/1986	Name by which CSXT was known during this period
State Relation Consultants			Not employes of CSXT
Three Rivers Railway Company	09/12/1992	09/10/1993	Subsidiary
Western Railway of Alabama	03/15/1883	12/03/2002	Merged
CTK Railcar Service, Inc.			Investigation closed 04/11/1994 - Canadian Employer
Cuba Extension Railroad			The Santa Fe Northern RR organized under this name. See Santa Fe Land Improvement Company
Cuba Northern Railway Company			Employer is not covered
Cuba Railroad Company			Employer is not covered
Cudahy Meat Truckers			Employer is not covered
Cudahy Packing Company			Employer is not covered
Culbertson Construction Company	04/09/1917	09/15/1920	See Pittsburgh and Lake Erie Railroad Company, The (a Pennsylvania and Ohio Corporation)
Culbertson, H. E., Company			Not an employer & service under contract with NY, Chgo., & St. Louis RR Co. is not creditable
Culver Ice Company			Employer is not covered
Culver & Port Clinton Railroad Company, The			Employer is not covered. Plant facility of the U.S. Gypsum Co. held not to be an employer
Cumberland County Power and Light Company			Employer is not covered
Cumberland County Railroad Authority			Investigation closed 06/23/1989
Cumberland Gap Despatch Line	06/15/1891	04/30/1918	Records prior to October 1911 are not available. See Norfolk and Western Railway Company
Cumberland and Manchester Railroad Company	05/26/1915	07/11/1936	Sold to Louisville and Nashville Railroad Company on 07/11/1936
Cumberland & Ohio Railroad	02/05/1898	03/20/1898	See Louisville and Nashville Railroad Company
Cumberland and Pennsylvania Railroad Company	03/01/1850	07/16/1953	Records prior to 1908 are not available. See Western Maryland Railway Company
Echart Branch Railroad Company	07/01/1898	02/28/1901	
State Line Branch Railroad Company	07/01/1898	06/30/1900	
Cumberland Railroad Company, The	12/31/1905	07/08/1924	No records are available. See Artemus-Jallico Railroad Company
Cumberland Railway Company, The	05/06/1902	12/25/1944	Since 08/31/1924, has been operated by the Southern Railway Company
Cumberland River and Tennessee Railroad Company	06/15/1893	10/06/1901	See Louisville and Nashville Railroad Company
Cumberland Terminal Company			Not an employer & service under contract with the Portland Terminal is creditable to the carrier
Cumberland Valley and Martinsburg Railroad Company	02/10/1888	01/01/1958	January 1, 1958, merged into the Pennel Company
Cumberland Valley Rail Road Company	06/01/1865	06/02/1919	See Pennsylvania Railroad Company
Cumbres and Toltec Scenic Railroad	06/26/1971	03/01/1982	Employer is not covered effective 03/1/1982.
Cumbres and Toltec Scenic Railroad Corporation			Employer is not covered. Beginning 12/01/1996, conducted scenic tourist railroad excursions over the 65 miles of track (N #99-34, O #99-37)

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Cummer Sons Cypress Company			Employer is not covered
Cummings Associates, Ltd.			Employer is not covered
Cummins, C. R., Company, the			Not an employer & service under contract with various carriers is not creditable service
Cumnock Coal Mining Company			Employer is not covered
Cupples Station Maintenance Department			Employer is not covered
Cupples Station - Washington University			Operated by the Washington University, St. Louis Missouri
Current River Railroad Company	01/15/1887	10/06/1901	See St. Louis-San Francisco Railway Company
Curtis Bay Railroad Company	03/31/1915	12/16/1988	Ceased to be an employer on December 16, 1988. Merged into CSX
Curtis, Mi burn & Eastern Railroad Company	01/05/1976	02/18/1993	Ceased to be a rail carrier effective February 18, 1993, the effective date of the ICC decision permitting abandonment of its entire line of railroad.
Curtiss Lumber Company's Railroad			Employer is not covered
Cushing Rail Car, Inc.			Investigation closed 07/18/1994. Subsidiary of MBI Industries.
Cimarron River Valley Railway Company	01/01/1985	07/16/1989	
Custom Car Corporation			Investigation closed 09/02/1992
Customized Transportation, Inc.			Employer is not covered
Cuyahoga Valley Preservation and Scenic Railway Assn			Employer is not covered
Cuyahoga Valley Railroad Company	05/18/1905	12/31/2002	Assets part of ISG Cleveland Works Rwy. Upon reconsideration dated changed from 5/17/2002-12/31/2002.
Cuyler and Woodburn Railroad Company	06/28/1896	10/13/1897	See Savannah and Statesboro Railway Company
Cuyuna Dock Company	11/11/1912	08/26/1915	See Northern Pacific Railway Company
CWRR, Inc. d/b/a California Western Railroad	08/16/1996	09/30/2003	
Cybernetics and Services, Inc.	01/01/1988	DATE	Remains an employer (97-35). Subsidiary of CSX Technology, Inc.
Cybernetics & Systems	01/01/1972	DATE	An employer with respect to those who engaged in providing computer services to railroad clients
Cybur Gulf & Northwestern Railroad Company	10/10/1914	01/01/1917	Service prior to 10/10/1914 is not creditable. No records are available
Cybur Lumber Company			Not an employer & service is not creditable service
Cyclone Fence Company			Employer is not covered
Cynthiana Stockyards, Incorporated (April 1939)			Employer is not covered. This covers only the company incorporated in April 1939
Cypress Railroad Services, Inc.			Investigation closed 02/07/1997
Dairy Shippers Despatch	10/01/1901	12/31/1912	Service prior to 12/31/1912 is not creditable
Dakota and Great Northern Townsite Company			Employer is not covered
Dakota, Minnesota & Eastern Railroad Corporation	09/05/1986	DATE	
Cedar American Holdings, Inc.	06/17/2002	12/26/2008	Wholly-owned subsidiary.
Dakota, Missouri Valley and Western Railroad, Inc.	09/01/1990	DATE	
Dakota Northern Railroad, Inc.	02/05/2006	DATE	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Dakota Rail, Inc.	04/01/1982	06/30/2000	Wholly-owned subsidiary of Rail America, Inc.
Dakota Railroad Service Division of Railroad Service, Inc.			Employer is not covered
Dakota Short Line, Inc.	04/28/2003	12/30/2003	Employer coverage terminated on December 30, 2003, the last date on which employees were last compensated.
Dakota Southern Railway Company	07/15/1985	02/22/2011	Name changed from Dakota Southern Railway Comp to SDR Holding Comp.
Dakota Western Railroad			Investigation closed 10/30/2000
Dallas Area Rapid Transit			Employer is not covered
Dallas Area Rapid Transit-Property Acquisition Corp.			Employer is not covered
Dallas Car Interchange and Inspection Bureau	10/01/1911	07/31/1972	
Dallas, Cloburne & Southwestern Railway Company	04/01/1923	06/30/1923	
Dallas and Collin County Railroad, Inc.			Investigation closed 09/09/2003
Dallas, Fort Worth and Gulf Railroad Company	01/10/1899	12/16/1901	Name by which the Dallas Terminal Railway & Union Depot Co. was known during this period
Dallas, Garland & Northeastern Railroad Co., Inc. (Texas Corp.)	02/09/1992	09/30/1999	Subsidiary of Railtex, Inc.. Assets were assigned to Dallas, Garland & Northeastern RR Co., (Delaware), BA # 2883.
Dallas, Garland & Northeastern Railroad Co., Inc. (Delaware Corp.)	09/30/1999		Covered Employer effective September 30, 1999 the date the assignment became effective.
Dallas Government Reservation Bureau	10/30/1944	02/28/1946	See Texas and Pacific Railway Company
Dallas Hermetic Company, Inc.			Investigation closed 07/29/1992
Dallas Railway and Terminal Company			Employer is not covered
Dallas & Southern Railroad Co., The	12/12/1933	05/01/1936	
Great Southern Railroad Company	12/01/1905	12/11/1933	No records are available
Dallas Terminal Railway and Union Depot Company	12/10/1884	DATE	Operated under contract of 02/01/1893 by St. Louis Southwestern Railway Company
Dallas, Fort Worth and Gulf Railroad Company	01/10/1899	12/16/1901	Dallas Terminal Railway & Union Depot Co. was known by this name during this period
Dalquest, John, Company			Not an employer and service under contracts dated 4/01/1908 & 12/21/1908 is not creditable
Danrow, Yarlich, Williams and Peere			Employer is not covered. Succeeded in 1945 by the McCook Livestock Exchange
Danbury and Bethel Gas and Electric Company			Employer is not covered
Danbury and Norwalk Railroad Company, The	05/01/1850	03/26/1907	See New York, New Haven and Hartford Railroad Company, The
Danbury Terminal Railroad Company	01/01/1993	12/31/1996	Merged into the Housatonic Railroad Company
Danville & Eastern Illinois Railway Company			Employer is not covered
Danville and Indiana Harbor Railroad Company, The	02/02/1905	06/21/1906	See New York Central Railroad Company (Delaware), The
Dansville and Mount Morris Railroad Company, The	10/21/1889	DATE	Wholly-owned subsidiary of Genesee & Wyoming Industries, Inc..
Erie and Genesee Valley Railroad Company	01/24/1889	10/20/1891	
Danville & New River Railroad Company	03/20/1873	01/08/1891	See Danville and Western Railway Company
Danville Street Railway & Light Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Danville, Urbana & Champaign Railway Company, The	07/26/1902	05/25/1923	See Illinois Terminal Railroad Company
Danville and Western Railway Company	01/09/1891	06/01/1988	Ceased to be an employer on June 01, 1988 when parent company Carolina & Northwestern Railway company was terminated.
Danville & New River Railroad Company	03/01/1873	01/08/1891	
Dardanelle, Ola & Southern Railway Co.	03/01/1906	11/30/1911	See Chicago, Rock Island & Pacific Railroad Company
Dardanelle Peateen Bridge & Turnpike Company			Employer is not covered
Dardanelle & Russellville Railroad Company	01/13/1900	DATE	Subsidiary of Arkansas Shortline Railroad Incorporated
Dardanelle & Russellville Railway Company	02/13/1883	01/12/1900	
Dardanelle Transfer Company	09/08/1919	04/30/1968	Merged
Dardanelle & Russellville Railway Company	02/13/1883	01/12/1900	See Dardanelle & Russellville Railroad Company
Dardanelle Transfer Company	09/08/1919	04/30/1968	Company was merged into the Dardanelle & Russellville Railroad Company on 05/01/1968
Darien and Western Railroad Company	01/31/1895	03/16/1906	No records are available. See Collins & Glennville Railroad Company
Darling & Company			Employer is not covered
Dauphin Consolidated Water Supply Company	07/07/1903	12/31/1955	
Davenport and Muscatine Railway	02/15/1910	01/26/1916	Name by which the Clinton, Davenport & Muscatine Railway Co. was known during this period
Davenport, Rock Island & North Western Railway Company	09/09/1898	06/29/1995	Records prior to 1900 are not available. June 29, 1995, merged into Soo Line Railroad
Davey, Hugh, & Son			Employer is not covered & service under contract dated 07/10/1944 is not creditable service
Davidson Hicks & Greene Lumber Company			Employer is not covered
Davidson-Kennedy Company			Investigation closed 08/12/1992
Davies-Johnson Lumber Company			Employer is not covered
Davies, Turner & Company			Employer is not covered
Davis Coal and Coke Company			Employer is not covered
Davis, John R., Lumber Company			Employer is not covered
Davis, John R., Lumber Company's Railroad			Employer is not covered. Succeeded by the Kneeland-McLurg Lumber Company
Davis Sales Yard			Employer is not covered
Davison Coke & Iron Company			See Pittsburgh Coke & Chemical Company
Dawson Railway Company	07/13/1901	09/30/1955	Operated by the Southern Pacific Company since 11/01/1924. See Southern Pacific Company
Day & Zimmerman, Inc.			Employer is not covered
Dayton and Chicago Railway Company, The	06/10/1886	06/14/1887	See Baltimore and Ohio Railroad Company, The
Dayton Coal & Iron Company			Employer is not covered
Dayton and Columbus Transportation Company, The			Employer is not covered
Cincinnati & Lake Erie Bus Company	04/23/1923	11/26/1930	Name by which Dayton & Columbus Transportation Company was known during this period
Dayton, Covington & Piqua Traction Company	07/01/1910	11/06/1926	No records are available

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Dayton, Fort Wayne and Chicago Railway Company, The	06/14/1887	02/07/1891	See Baltimore and Ohio Railroad Company, The
Dayton-Goose Creek Railway Company	07/24/1917	06/30/1934	See Texas and New Orleans Railroad Company
Dayton and Ironton Railroad Company, The	07/09/1886	06/09/1887	See Baltimore and Ohio Railroad Company, The
Dayton, Lebanon and Cincinnati Railroad Company, The	02/08/1889	05/31/1907	See Pennsylvania Railroad Company
Dayton, Lebanon & Cincinnati Railroad & Terminal Co., The	06/01/1907	07/01/1915	See Pennsylvania Railroad Company
Dayton and Michigan Railroad Company	03/05/1851	DATE	Operated under lease by The Baltimore and Ohio Railroad Company since 07/18/1917
Dayton and Muncie Traction Company	12/31/1903	06/01/1906	See Indiana Railroad
Dayton Northern Railway Company, The	12/05/1896	01/08/1898	See Detroit, Toledo and Ironton Railroad Company
Dayton, Springfield & Urbana Electric Railway Company	02/14/1900	04/14/1906	No records are available. See Cincinnati & Lake Erie Railroad Company
Dayton, Springfield & Xenia Southern Railroad Company	01/02/1919	07/21/1926	Properties acquired by The Dayton-Xenia Railway Company, The
Dayton, Springfield & Xenia Southern Railway Company	09/30/1908	01/01/1919	Properties acquired by The Dayton, Springfield & Xenia Railroad Company
Dayton, Toledo & Chicago Railway Company, The	01/01/1918	07/31/1922	No records are available
Dayton & Troy Electric Railway Company	05/01/1907	08/10/1932	No records are available
Dayton and Union Rail Road Company	01/01/1863	9/30/1982	Ceased to be an employer on September 30, 1982, date of dissolution.
Dayton Union Railway Company, The	02/25/1892	09/30/1982	Ceased to be an employer on September 30, 1982, date of dissolution.
Dayton & Western Traction Company	02/09/1897	06/30/1936	
Dayton-Xenia Railway Company, The	07/22/1926	12/02/1935	Service prior to 07/22/1926 and subsequent to 12/02/1935 is not creditable
Dayton, Springfield & Xenia Southern Railroad Company	01/02/1919	07/21/1926	
Dayton, Springfield & Xenia Southern Railway Company	09/30/1908	01/01/1919	
Dayton & Xenia Traction Company	12/31/1898	04/01/1901	
Dayton and Xenia Transit Company	04/01/1901	06/01/1909	
Dayton & Xenia Traction Company	12/31/1898	04/01/1901	Properties acquired by the Dayton Transit Company 04/1901
Dayton and Xenia Transit Company	04/01/1901	06/01/1909	Properties acquired by the Dayton, Springfield & Xenia Southern Railway Co.
Dayton and Zanesville Transportation Company			Employer is not covered. Known as The Cincinnati & Lake Erie Bus Co. from 02/10/23 to 04/23/1923
Deadwood Central Railroad Company, The	10/20/1888	03/31/1893	See Chicago, Burlington and Quincy Railroad Company
Deal, H. B., & Company, Inc.			Not an employer and service under a contract dated 03/28/1932 is not creditable
Dear & Johnson, Inc.			Employer is not covered
Death Valley Railroad Company	12/01/1914	03/15/1931	
deCarpentier, J. H., and Sons			Employer is not covered
Decatur, Chesapeake and New Orleans Railroad Company	07/28/1887	03/20/1893	See Nashville, Chattanooga & St. Louis Railway, The
Decatur City Lines, Inc.			Employer is not covered
Decatur and Eastern Railway Company, The	05/16/1894	04/30/1895	See Baltimore and Ohio Railroad Company, The

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Decatur Junction Railway Co.	12/08/1993	DATE	Subsidiary of Pioneer Railcorp
Decatur Railway and Light Company			Employer is not covered
Decatur Traction & Electric Company			Employer is not covered
Decker, Jacob E., and Son			Employer is not covered
Deckert & McDowell			Not an employer and service under a contract dated 05/05/1943 is not creditable
Deckerville, Osceola and Northern Railroad Company	10/01/1897	10/04/1901	See St. Louis-San Francisco Railway Company
Decks and Decks			Employer is not covered
Deep Creek Railroad Company	10/11/1916	08/31/1939	See Western Pacific Railroad Company, The
Deep Lake Railway Company			Employer is not covered
Deep Run Big Vein Coal Company			Employer is not covered
Deep Run Smokeless Coal Company			Employer is not covered
Deepwater Railway Company	01/25/1898	04/21/1907	See Virginia Railway Company, The
Deer River Railroad Company	11/01/1917	11/06/1918	No records are available
Carthage and Copenhagen Railroad Company	07/01/1910	01/17/1917	
Deerfield River Company	04/02/1883	09/30/1887	See Hoosac Tunnel and Wilmington Railroad Company
Deerfield Valley Railroad Company	10/28/1890	05/04/1892	No records are available. See Hoosac Tunnel and Wilmington Railroad Company
Deering Southwestern Railway	06/24/1903	11/30/1929	See St. Louis Southwestern Railway Company
Degnon Terminal Railroad Corporation	11/18/1913	11/01/1928	No records are available. See Long Island Rail Road Company, The
DeKalb & Red River Railroad Company	07/01/1894	06/30/1898	No records are available
DeKalb-Sycamore Electric Company			Employer is not covered
DeKalb, Sycamore & Interurban Traction			Employer is not covered
DeKalb & Western Railroad Company	02/21/1916	12/30/1949	
Sanody Valley Railroad Company, The	06/25/1908	03/31/1916	
Deland and St. Johns River Railroad Company	04/10/1886	05/26/1890	See Atlantic Coast Line Railroad Company
Delaware and Bound Brook Railroad Company, The	05/12/1874	06/30/1982	
Delaware Car Company			Employer is not covered
Delaware Coast Line Railroad Company	10/01/1982	12/31/1994	
Delaware Coast Line Railroad Company	01/00/200	DATE	Became an employer as of January 2000, when it returned to operating as a contract carrier.
Delaware and Eastern Railroad Company	11/14/1904	10/31/1911	See Delaware & Northern Railway Company
Delaware and Eastern Railway Company	05/01/1907	10/25/1911	See Delaware & Northern Railway Company
Delaware and Hudson Canal Company, The	04/23/1823	04/28/1899	See Delaware and Hudson Railroad Corporation, The
Delaware and Hudson Company, The	04/29/1899	03/31/1930	See Delaware and Hudson Railroad Corporation, The
Delaware and Hudson Railroad Corporation, The	12/01/1928	06/30/1968	Railroad properties taken over by the Delaware and Hudson Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Adirondack Railway Company, The	07/07/1882	11/04/1902	
Chateaugay Railroad Company	05/15/1879	01/01/1903	
Cooperstown & Charlotte Valley Railroad Company	04/30/1888	07/01/1903	
Cooperstown and Susquehanna Valley Railroad, The	07/01/1869	12/31/1888	
Delaware and Hudson Canal Company, The	04/23/1823	04/28/1899	
Delaware and Hudson Company, The	04/29/1899	03/31/1930	
Greenwich & Johnsonville Railway Company	08/12/1903	09/23/1982	Wholly-owned subsidiary of Delaware & Hudson Railway Co.
Lackawanna & Susquehanna Railroad	09/07/1885	06/30/1891	
Rensselaer and Saratoga Rail Road Company, The	04/14/1932	01/29/1945	Merged
Saranac & Lake Placid Rail Road Company	06/13/1890	12/31/1896	
Ticonderoga Railroad Company, The	12/31/1889	02/28/1957	Merged
Delaware and Hudson Railway Company	07/01/1968	01/18/1991	Successor to railroad properties of The Delaware and Hudson Railroad Corporation
Delaware and Hudson Railroad Corporation, The	12/01/1928	06/30/1968	Railroad properties taken over by the Delaware and Hudson Railway Company
Greenwich & Johnsonville Railway Company	08/12/1903	09/23/1982	Wholly-owned subsidiary of Delaware & Hudson Railway Co.
Saratoga & Schenectady Rail Road Company	02/16/1831	01/18/1991	Ceased being an employer on January 18, 1991, the date its parent (Delware & Hudson
Delaware and Hudson Railway Company, Inc.	01/18/1991	DATE	
D & H Corporation	01/18/1991	08/19/1991	Name by which the Delaware & Hudson Railway Co., Inc. was known during this period
Delaware - Lackawanna Railroad Co., Inc., "The"	08/27/1993	DATE	Subsidiary of Genesee Valley Transportation Company, Inc.
Delaware, Lackawanna & Western Coal Co. The, Lessee Coal	08/02/1909	05/31/1929	Service is creditable to The Delaware Lackwanna and Western Railroad Company
Delaware, Lackawanna & Western Coal Company			Employer is not covered
Delaware, Lackawanna & Western Coal Company as Lessee for Coal Docks at Buffalo, New York			Service is creditable to The Delaware Lackwanna and Western Railroad Company
Delaware, Lackawanna and Western Railroad Co., The	12/00/1850	10/16/1960	See Erie-Lackawanna Railroad Company
Bangor and Portland Railway Company	05/19/1879	06/30/1909	
Brighton Marine Repair Yard	09/01/1824	07/30/1868	
Erie and Central New York Railway Company	04/09/1870	05/28/1902	
Hoboken Ferry Company	11/01/1888	01/01/1905	
Lackawanna and Montrose Railroad Company, The	09/30/1889	03/31/1928	
New York, Lackawanna and Western Railway Company	08/26/1880	01/25/1945	Merged
Syracuse & Baldwinsville Railroad Company, The	05/26/1886	01/26/1891	
Syracuse & Baldwinsville Railway Company	01/27/1891	06/30/1892	
Utica Chenango & Susquehanna Valley Railway Company	01/11/1866	07/19/1945	Merged

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Delaware, Lackawanna & Western RR Co., Coal Mining Dept			Service to the Coal Mining Dept. is creditable for any period which is properly verified.
Delaware, Lackawanna & Western RR Co., Diamond Mine			Employer is not covered
Delaware, Maryland and Virginia Railroad Company, The	05/31/1883	01/31/1956	Merged into the Philadelphia, Baltimore and Washington Railroad Company, The
Delaware and Northern Railroad Company	10/26/1911	12/31/1928	See Delaware & Northern Railway Company
Delaware & Northern Railway Company	01/01/1929	11/10/1942	No records are available
Delaware and Eastern Railroad Company	11/14/1904	10/31/1911	
Delaware and Eastern Railway Company	05/01/1907	10/25/1911	
Delaware and Northern Railroad Company	10/26/1911	12/31/1928	
Delaware Otsego Corporation			11/19/1981 At present time, not covered primary function is tht of a holding company.
Delaware Otsego Corporation	01/31/1996	12/24/2003	Employer is not covered (81-35). Ruled to be a covered employer (02-41). Upon reconsideration ruled not to be covered be a covered employer, however, certain employees may ultimately be found to be employees of New York, Susquehanna & Western as a resul
Delaware Otsego Corporation (certain employees)	01/31/1996	12/24/2003	Modified Decision of April 24, 2002 to Find that is not a covered Employer, however certain employees of DOC may ultimately be found to be employees of New York, Susquehanna & Wester as a result of their work for the railroad.
Central New York Railroad Corporation	12/01/1973	DATE	Subsidiary
Cooperstown and Charlotte Valley Railway Corporation	04/07/1971	12/31/1992	Subsidiary
Fonda, Johnstown & Gloversville Railroad Company	12/23/1902	DATE	Subsidiary. Name change effective April 24, 1993 to Syracuse, Binghamton and New York Railroad Corporation.
Lackawaxen and Stourbridge Railroad Corporation	04/01/1977	DATE	Subsidiary
New York, Susquehanna & Western Railway Corporation	09/02/1980	DATE	Wholly-owned subsidiary
Delaware Otsego Equipment Corp.			Investigation closed 08/26/1993 - Subsidiary of Delaware Otsego Corporation
Delaware Otsego Railroad Company, Inc., The	05/22/1969	01/15/1972	
Delaware Otsego System			Name commonly used to refer to the 5 railroads controlled by the Delaware Otsego Corporation
Delaware Railroad Company, The	01/23/1899	12/31/1972	Ceased being an employer on December 31, 1972, the date its operator (Pennsylvania Railroad Company) ceased operations.
Delaware River Ferry Company of New Jersey, The	05/01/1888	06/10/1936	See Reading Company
Delaware River & Lancaster Railroad Company	12/31/1890	06/30/1892	No records are available
Delaware River Railroad Company, The	10/03/1879	04/30/1900	See Pennsylvania-Reading Seashore Lines
Delaware River & Union Railroad Company			Employer is not covered
Delaware, Susquehanna and Schuylkill Rail Road Co., The	04/14/1890	12/31/1949	Company's properties were acquired by the Lehigh Valley Railroad Company.
Delaware Transportation Group, Inc.			Employer is not covered
Gettysburg Railway Company, Inc.	11/01/1997	2/28/2001	GRC ceased its operations and sold all of its tangible assets and personal property to the Gettysburg & Northern RR Comp.
Delaware & Ulster Railroad % Catskill Revitalization			Investigation closed-05/20/1994

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Delaware Valley Railroad Company, The	10/26/1899	12/31/1903	No records are available. See Delaware Valley Railway Company
Delaware Valley Railway Company	01/01/1904	08/10/1937	
Delaware Valley Railroad Company, The	10/26/1899	12/31/1903	
Delaware Valley Railway Company, Inc.	07/01/1994	06/04/1999	Wholly-owned subsidiary of Rail America, Inc. Update on DVR was 5/29/2009.
Gettysburg Railway Company	10/16/1976	10/31/1997	Division of Delaware Valley Railway Co., Inc.
Delaware Water Company	05/30/1905	12/31/1955	
Delphos and Northern Railroad Company, Inc., The	05/14/1903	09/12/1903	See Baltimore and Ohio Railroad Company, The
Delphos Terminal Company, Inc.	10/24/1997	DATE	Owned by Central Soyd Company, Inc.
DELPRO Company	06/01/1979	3/30/1983	Ceased being an employer on March 30, 1983, The date it ceased operations.
Delray Connecting Railroad Company	03/24/1904	DATE	Notice 114 dated 10/2/1944 states "corrects period of creditable service 3/24/04 to date.
Delray Terminal Railroad Company			Employer is not covered
Delta Finance Company (Wilmington, Delaware)			Employer is not covered
Delta Finance Company, Ltd.	09/06/1909	6/5/1964	Ceased to be covered under the RR and RUIA ACTS 6/5/1964 due to dissolution
Delta Land & Timber Company			Employer is not covered
Delta Southern Railroad Company	01/03/1989	01/03/2000	Operations ceased
Delta Southern Railroad, Inc.	01/03/2000	DATE	Covered Employer effective January 3, 2000, the date as of which it commenced operations.
Delta Southern Railway	03/26/1906	12/05/1921	Operated by the Southern Railway Co., the Southern Railway Co. in MS. & the Columbus & Greenville RR Co.
Delta Valley & Southern Railway Company	09/14/1934	DATE	
Delta Warehousing Corp.			Investigation closed - Subsidiary of Delaware Otsego Corporation
Demurrage and Storage Bureau (Galveston Bay Lines)	07/01/1913	12/01/1918	See Galveston, Houston and Henderson Railroad Company
Denison, Bonham and New Orleans Railroad Company, The	04/01/1923	11/30/1928	No records are available
Denison News Company			Not an employer and service under contracts is not creditable service
Denison and Pacific Suburban Railway Company, The	04/18/1895	9/30/1966	Ceased being a covered rail carrier 9/30/1996 the month which DPSR abandoned its rail line & ceased operations.
Denison & Sherman Railway	08/07/1900	04/16/1911	See Texas Electric Railway Company
Dents Run Railroad Company	09/15/1903	03/31/1936	Suspended operations in March 1936 and the creditability of service after that date is doubtful
Denver & Boulder Valley Railroad Company	08/05/1870	03/30/1898	See Union Pacific Railroad Company
Denver, Boulder & Western Railroad Company	04/01/1909	07/31/1919	
Colorado & Northwestern Railroad Company	07/01/1904	03/31/1909	
Colorado & Northwestern Railway Company	06/06/1898	06/30/1904	
Denver Car Interchange Bureau	07/09/1902	02/29/1912	See Denver Joint Car Interchange & Inspection Bureau
Denver Circle Railroad Company, The	11/16/1880	10/31/1887	See Atchison, Topeka and Santa Fe Railway Co., The

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Denver City Tramway Company			Employer is not covered
Denver, Clear Creek and Western Railway Company, The	01/21/1889	08/12/1889	See Denver and Rio Grande Western Railroad Company, The
Denver Colorado Springs Pueblo Motor Way, Inc.			Employer is not covered
Denver & Colorado Spring RR Co.			Investigation closed 02/09/1994
Denver & Rio Grande Railway d/b/a Denver & Rio Grande Railroad,LLC	05/26/2009	DATE	Employer became covered on May 26, 2009, the date as of which it commenced operations.
Denver & Rio Grand UTU Productivity Fund	NA		SEE-1713
Denver, Enid and Gulf Railroad Company, The	10/10/1902	06/30/1907	See Atchison, Topeka and Santa Fe Railway Co., The
Denver, Greeley and Fort Collins Railroad Company			Employer is not covered
Denver and Gulf Railroad Company			Employer is not covered
Denver and Intermountain Railroad Company, The	11/16/1909	04/30/1953	No records are available
Denver & Intermountain Railway Company	05/20/1904	10/29/1907	
Denver, Lakewood & Golden Railroad	07/01/1829	06/30/1904	
Intermountain Railway Company, The	10/29/1907	11/16/1909	
Denver & Intermountain Railway Company	05/20/1904	10/29/1907	See Denver and Intermountain Railroad Company, The
Denver and Interurban Motor Company, The			Employer is not covered
Denver and Interurban Railroad Company, The	12/28/1907	12/15/1926	Service prior to 12/28/1907 is not creditable
Denver Joint Car Interchange & Inspection Bureau	03/01/1912	01/01/1982	Ceased to be an employer on January 1, 1982. Colorado & Southern Railway company took over the employees when merged.
Denver Car Interchange Bureau	07/09/1902	02/29/1912	
Denver, Lakewood & Golden Railroad	07/01/1892	06/30/1904	See Denver and Intermountain Railroad Company, The
Denver, Laramie and North Western Railway Company	02/08/1908	03/15/1910	No records are available. See Great Western Railway Company, The
Denver, Laramie and Northwestern Railroad Company, The	03/16/1910	09/07/1917	No records are available. See Great Western Railway Company, The
Denver, Leadville and Gunnison Railway Company, The	08/01/1889	12/31/1898	See Colorado and Southern Railway Company, The
Denver, Marshall and Boulder Railway Company, The	05/14/1885	04/01/1890	See Colorado and Southern Railway Company, The
Denver, Memphis and Atlantic Railway	11/17/1884	01/10/1891	See Missouri Pacific Railroad Company
Denver and Middle Park Railroad Company, The	04/17/1883	04/01/1890	See Colorado and Southern Railway Company, The
Denver Northwestern and Pacific Railway Company, The	07/18/1902	04/30/1913	See Denver and Salt Lake Railway Company, The
Denver and Northwestern Railroad Company			Employer is not covered. Wholly-owned subsidiary of American Shortline, Inc.
Denver Omnibus and Cab Company			Employer is not covered
Denver Railroad News and Hotel Company			Not an employer and service under a contract dated 01/01/1907 is not creditable
Denver Railway, Inc.	08/01/1989	01/07/1993	Owned by National Railway System, Inc.
Denver and Rio Grande Express Company		09/30/1903	Service prior to 1903 is creditable as service to the Denver & Rio Grande Western RR Co.
Denver and Rio Grande Railroad Company, The	07/14/1886	07/31/1921	See Denver and Rio Grande Western Railroad Company, The

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Denver and Rio Grande Railroad Co. Employees' Relief Assn	12/00/1890	09/08/1924	Succeeded on 09/08/1924 by the Denver and Rio Grande Western Hospital Association
Denver and Rio Grande Western Hospital Association	09/08/1924	12/31/1957	See Denver and Rio Grande Western Railroad Company, The
Denver and Rio Grande Railroad Co. Employees' Relief Assn	12/00/1890	09/08/1924	
Denver and Rio Grande Western Railroad Company, The	09/15/1920	06/20/1997	Merged into the Union Pacific Railroad Company
Copper Belt Railroad Company	05/18/1901	08/01/1908	
Denver, Clear Creek and Western Railway Company, The	01/21/1889	08/12/1889	
Denver and Rio Grande Railroad Company, The	07/14/1886	07/31/1921	
Denver and Rio Grande Western Railway Company, The	07/01/1881	06/23/1889	
Denver and Salt Lake Railway Company, The	11/03/1925	04/11/1947	
Denver and Salt Lake Western Railroad Company, The	12/31/1924	04/11/1947	
Goshen Valley Railroad Company	12/27/1918	04/30/1927	
Kenilworth and Helper Railroad Company	07/19/1911	01/14/1915	
Northwestern Terminal Railroad Company	01/01/1927	01/01/1969	
Rio Grande Junction Railway Company, The	06/26/1889	04/11/1947	
Rio Grande, Pagosa and Northern Railroad Company, The	04/28/1899	07/31/1908	
Rio Grande and Santa Fe Railroad Company, The	07/02/1895	07/01/1896	
Rio Grande Western Railway Company, The	06/24/1889	07/31/1908	
Salt Lake City Union Depot and Railroad Company, The	05/29/1907	12/31/1978	Merged
Salt Lake and Eastern Railway Company	09/21/1888	01/03/1898	
Salt Lake and Fort Douglas Railway Company	09/27/1883	01/03/1898	
San Pete Valley Railway Company	06/29/1874	07/31/1908	
Santa Fe Southern Railway Company	01/24/1889	07/01/1895	
Texas, Santa Fe and Northern Railroad Company	12/10/1880	01/23/1889	
Trinidad and Denver Railroad Company, The	08/10/1886	09/07/1888	
Utah Central Railway Company	04/08/1890	01/03/1898	
Utah Eastern Railway Company	12/29/1897	01/31/1900	
Denver and Rio Grande Western Railway Company, The	07/01/1881	06/23/1889	See Denver and Rio Grande Western Railroad Company, The
Denver Rock Island Railroad Company	09/01/1994	DATE	
Denver Terminal Railroad Company	03/01/1994	09/01/1994	Name by which was Denver Rock Island Railroad Company was known during this period
Denver-Salt Lake-Pacific Stages, Inc.			Employer is not covered
Denver and Salt Lake Railroad Company, The	12/13/1912	12/31/1926	See Denver and Salt Lake Railway Company, The

Employer	Covered From	Covered To	Remarks
Denver and Salt Lake Railway Company, The	11/03/1925	04/11/1947	Records prior to 1908 are not available. See Denver & Rio Grande Western Railroad Company, The
Denver Northwestern and Pacific Railway Company, The	07/18/1902	04/30/1913	
Denver and Salt Lake Railroad Company, The	12/13/1912	12/31/1926	
Denver & Salt Lake Railway Medical Association			Sometimes known as the Denver & Salt Lk RR Medical Dpt. & Denver & Salt Lake RR Medical Assn
Denver and Salt Lake Western Railroad Company, The	12/31/1924	04/11/1947	Operated by the See Denver and Rio Grande Western Railroad Company since 05/15/1934
Denver, South Park and Hill Top Railway Company, The	12/31/1896	09/30/1897	See Colorado and Southern Railway Company, The
Denver, South Park and Pacific Railroad Company, The	06/16/1873	07/31/1889	See Colorado and Southern Railway Company, The
Denver Terminal Railroad Company	03/01/1994	09/01/1994	Name change to Denver Rock Island RR.Co effective 09/01/1994
Denver Terminal Railroad Company	06/01/1987	12/29/1993	Ceased being a covered employer close of business December 29, 1993.
Denver, Texas and Fort Worth Railroad Company, The	04/12/1887	03/31/1890	No records are available. See Colorado and Southern Railway Company, The
Denver, Texas and Gulf Railroad Company, The	05/28/1885	04/01/1890	No records are available. See Colorado and Southern Railway Company, The
Denver Tramway Corporation			Employer is not covered
Denver Union Corporation, The	01/01/1886	03/31/1978	
Denver Union Stockyard Company, The	01/01/1886	04/10/1970	Name by which the Denver Union Corporation was known during this period
Idaho Stockyards Company	01/09/1936	02/28/1971	Merged
Ogden Union Stockyards Company	01/09/1936	12/31/1968	Merged
Denver Union Stockyard Company, The	01/01/1886	04/10/1970	Name changed to Denver Union Corporation
Denver Union Terminal Railway Company, The	08/17/1912	08/13/2001	
Union Depot and Railroad Company, The	11/21/1879	11/20/1899	
Union Depot & Railway Company, The	11/20/1899	03/31/1914	
Denver, Utah and Pacific Railroad Company, The	04/14/1884	02/15/1908	See Chicago, Burlington and Quincy Railroad Company
Department of Transportation - State of Maine			Investigation closed 10/21/1991
Department of Water and Power - City of Los Angeles			Investigation closed 05/18/1988
Depew, Lancaster & Western Railroad Co., Inc.	08/17/1989	DATE	
De Pue, Ladd and Eastern Railroad Company	07/16/1888	04/30/1920	See Chicago and North Western Transportation Company
Depue & Northern Railroad Company, The	07/01/1906	03/31/1914	No records are available
DePuy, C. M., & Son			Not an employer and service under contracts dated 05/01/1929 and 04/01/1942 is not creditable
DeQueen and Eastern Railroad Company	09/22/1900	12/31/2010	Company ceased being an employer on December 31, 2010, The date on which it ceased operations and the last date on which it paid its employees.
DeQueen & Eastern Railroad, LLC	12/31/2010	DATE	Became an covered employer as of December 31, 2010, The date which it began operations and first compensated employees.
Derby Tank Car & Manufacturing, Inc.			Investigation closed 12/07/1992
DeRoche Engineering Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Des Arc and Northern Railway Company, The	08/26/1897	06/30/1899	See Chicago, Rock Island & Pacific Railroad Company
Des Chutes Railroad Company	02/02/1906	12/31/1987	Company railroad operated under leased by the Oregon-Washington RR & Navigation Company. Merged into Oregon Short Line Railroad Company, 12/31/1987 Noted in File "Company's railroad operated under lease, since date of completion, by the Oregon-Washingto
Des Moines & Central Iowa Railroad	11/28/1899	06/30/1949	Company's properties acquired by the Des Moines & Central Iowa Railway Company
Interurban Railway Company	11/28/1899	03/01/1922	Name by which was Des Moines & Central Iowa Railroad Co. was known during this period
Des Moines & Central Iowa Railway Company	06/30/1949	12/31/1968	Ceased to be an employer on 12/31/1968 when it was sold to Chicago & Northwestern Transportation Company. Company is Inactive.
Des Moines & Central Iowa Railroad	11/28/1899	06/30/1949	
Des Moines & Fort Dodge Railroad Company	02/04/1874	08/09/1915	Prior to 04/02/1881, known as the Des Moines & Fort Dodge Rail Road Company
Des Moines, Iowa Falls & Northern Railway Company	07/01/1901	07/31/1908	See Chicago, Rock Island & Pacific Railroad Company
Des Moines & Kansas City Railway Company	01/21/1888	04/01/1898	See Chicago, Burlington and Quincy Railroad Company
Des Moines and Northern Railway Company	11/23/1889	12/13/1891	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Des Moines, Northern and Western Railroad Company	02/08/1895	06/30/1899	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Des Moines, Northern and Western Railway Company	12/14/1891	02/07/1895	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Des Moines and Northwestern Railway Company	12/06/1887	12/13/1891	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Des Moines, Osceola and Southern Rail Road	06/27/1879	03/27/1888	See Chicago, Burlington and Quincy Railroad Company
Des Moines Railway Company			Employer is not covered
Des Moines Terminal Company			Employer is not covered
Des Moines Union Railway Company	12/05/1884	03/01/1989	Merged with Norfolk and Western Railway Co.-Subsidiary of Norfolk Southern Corporation
Des Moines Western Railway Company	02/10/1902	08/12/1913	See Chicago, Rock Island & Pacific Railroad Co. & Fort Dodge, Des Moines & Southern RR Co.
Des Peres Valley Railway Company	07/14/1906	11/25/1913	Service prior to 07/14/1906 is not creditable
Deseret Western Railway			Employer is not covered
Despatch Shops, Inc.	11/23/1936	06/03/1987	Ceased to be an employer on June 3, 1987 . Merged out of existence.
Merchants Despatch Transportation Company (Corp.)	05/11/1911	12/17/1936	
Merchants Despatch Transportation Co. (Joint Stock Co.)	02/04/1887	05/11/1911	
Dessert Lumber Company			Employer is not covered
Detroit, Bay City and Alpena Railroad Company	01/18/1881	01/31/1895	See Detroit and Mackinac Railway Company
Bay City & Alpena Railroad Company	01/18/1881	04/02/1883	Name by which the Detroit, Bay City & Alpena Railroad Company was known during this period
Detroit, Bay City & Western Railroad Company	05/13/1907	03/24/1925	Ceased operations and portions were acquired by the Detroit, Caro and Sandusky Railway Co.
Detroit Car Interchange Inspection Association	06/01/1916	01/31/1968	Ceased being an employer on January 31, 1968. New York Central was terminated.
Detroit, Caro and Sandusky Railway Company	04/27/1925	01/01/1954	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Detroit, Bay City & Western Railroad Company	05/13/1907	03/24/1925	
Port Huron Southern Railroad Company	10/31/1900	03/01/1920	
Detroit and Charlevoix Railroad Company, The	09/16/1901	10/31/1916	See New York Central Railroad Company (Delaware), The
Detroit and Cincinnati Railway Company	03/07/1896	02/20/1897	See Detroit, Toledo and Ironton Railroad Company
Detroit Citizens' Street Railway Company			Not an employer at least after sometime in 1896
Detroit and Cleveland Navigation Company			Employer is not covered
Detroit Connecting Railroad Company	10/01/2000	DATE	Employer covered effective October 1, 2000.
Detroit Copper Mining Company	11/00/1907	12/01/1909	See Morenci Southern Railway Company
Detroit Creamery Company			Employer is not covered
Detroit Diesel Corp			Investigation closed 08/12/1992
Detroit, Grand Haven and Milwaukee Railway Company	11/09/1878	12/31/1928	See Grand Trunk Western Railroad Company
Detroit, Grand Rapids & Western Railroad Company	12/04/1896	12/31/1899	See Pere Marquette Railway Company
Detroit Harbor Terminals, Inc.			Employer is not covered
Detroit, Hillsdale and South Western Railroad Company, The	01/30/1875	12/31/1962	Purchased by The Michigan Central Railroad Company on 09/27/1960
Detroit and Huron Railway Company	03/23/1912	01/01/1929	See Grand Trunk Western Railroad Company
Detroit and Ironton Railroad Company, The	06/29/1920	12/29/1931	See Detroit, Toledo and Ironton Railroad Company
Detroit, Jackson and Chicago Railway Company, The	01/14/1907	03/31/1928	The company was incorporated on 01/14/1907. No records are available
Detroit, Lansing and Northern Railroad Company	12/27/1876	12/31/1896	See Pere Marquette Railway Company
Detroit and Lima Northern Railway Company, The	05/10/1897	05/24/1901	See Detroit, Toledo and Ironton Railroad Company
Detroit and Mackinac Railway Company	12/29/1984	03/13/1992	% Straits Corp.
Alpena and Northern Railroad Company	11/18/1893	07/07/1895	
Au Sable and Northwestern Railroad Company	01/02/1906	01/08/1908	
Au Sable and Northwestern Railway Company	01/08/1908	01/06/1814	
Detroit, Bay City and Alpena Railroad Company	01/18/1881	01/31/1895	
Detroit Manufacturers Railroad	01/30/1902	01/01/1980	Leased to the New York Central Railroad Company (Delaware) since 02/01/1930
Detroit, Monroe and Toledo Short Line Railway Company	11/25/1904	09/25/1928	Service prior to 11/25/1904 is not creditable. No records are available
Detroit & Port Huron Shore Line Railway	07/01/1907	01/27/1930	Known as the "Rapid Railway System" . Service prior to 7/01/07 & subsequent to 1/27/30 not creditable.
Detroit River Tunnel Company	10/10/1910	01/01/1980	See New York Central Railroad Company (Delaware), The
Detroit Southern Railroad Company	05/25/1901	05/01/1905	See Detroit, Toledo and Ironton Railroad Company
Detroit & State Line Wabash Railroad Company		07/31/1889	Operated by The Wabash Western Railway Co., as agent, from date of acquirement to 07/31/1889
Detroit Terminal Railroad Company	12/08/1905	05/25/1984	Ceased being an employer on May 25, 1984, Merged into Conrail
Detroit Terminal Railway	07/26/1901	03/30/1902	See New York Central Railroad Company (Delaware), The

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Detroit, Toledo and Ironton Railroad	02/21/1914	12/29/1983	Merged into the Grand Trunk Western Railroad
Dayton Northern Railway Company, The	12/05/1896	01/08/1898	
Detroit and Cincinnati Railway Company	03/07/1896	02/20/1897	
Detroit and Ironton Railroad Company, the	06/29/1920	12/29/1931	
Detroit and Lima Northern Railway Company, The	05/10/1897	05/24/1901	
Detroit Southern Railroad Company	05/25/1901	05/01/1905	
Detroit, Toledo and Ironton Railway Company	05/02/1905	02/28/1914	
Iron Railway Company, The	07/23/1884	06/30/1903	
Lima Northern Railway Company, The	12/31/1896	05/10/1897	
Ohio Southern Railroad Company, The	05/23/1881	05/31/1901	
Toledo, Cincinnati & St. Louis Railroad Company (7th Co.)	05/08/1883	03/15/1892	
Toledo, Delphos and Burlington Railroad Company	10/25/1881	04/01/1882	
Toledo-Detroit Railroad Company	09/21/1911	12/29/1931	
Detroit, Toledo and Ironton Railway Company	05/02/1905	02/28/1914	See Detroit, Toledo and Ironton Railroad Company
Detroit, Toledo & Milwaukee Railroad Company	06/21/1897	01/01/1980	See New York Central Railroad Company (Delaware), The
Michigan and Mackinaw Railroad Company	02/24/1892	07/31/1897	
Michigan and Ohio Railroad Company, The	06/25/1883	02/23/1892	
Detroit and Toledo Shore Line Railroad Company, The	03/28/1898	09/30/1981	Merged into the Grand Trunk Western Railroad Company
Detroit Transit Railway	09/21/1872	09/22/1901	See New York Central Railroad Company (Delaware), The
Detroit Transportation Corporation			Employer is not covered
Detroit Trucking Company			Employer is not covered
Detroit United Railway	12/28/1900	09/25/1928	Succeeded by Eastern Michigan Railways on 09/26/1928. No records are available
Detroit and Western Railway	02/24/1909	11/19/1958	Leased to the Wabash Railroad Co. & its predecessors on 03/16/1913. See Wabash Railroad Co.
Devils Lake and Chautauqua Railroad Company			Employer is not covered
Devils Lake & Northern Railway Company	04/01/1900	10/15/1902	See Farmers' Grain and Shipping Company
DeVries Enterprises, Inc.			Employer is not covered
Dewey Portland Cement Company			Employer is not covered
Dexter and Newport Railroad Company	03/01/1853	11/24/1888	See Maine Central Railroad Company, The
Dexter and Northern Railroad Company			Not an employer at least with respect to the period covering 08/28/1935 to date
D & H Corporation	01/18/1991	08/19/1991	Name changed to Delaware and Hudson Railway Company, Inc.
D & I Railroad Company	05/01/1982	DATE	
Diamond A kali Company			Employer is not covered
Diamond and Caldor Railway			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Diamond Match Company			Employer is not covered
Diamond Mine-The Delaware, Lackawanna & Western RR Co.			Employer is not covered
Diamond State Port Corporation			Investigation closed 01/05/2000
Diamond State Port Railway			Investigation closed 03/15/2000
Dickason Construction Company			Not an employer and service under a contract dated 01/01/1906 is not creditable
Dickinson Osceola Railroad Association			Employer is not covered
Dickson Construction and Repair Company	01/16/1922	03/16/1927	Service is creditable to the Western Maryland Railway Company
Dickson Manufacturing Company			Employer is not covered
Dierks Lumber & Coal Company			Not an employer & service is not creditable
Dierks Medical and Hospital Association			Employer is not covered
Diesel Electrical Equipment, Inc.			Investigation closed 08/26/1992
Difco, Inc.			Investigation closed 09/02/1992
Dikes, H. P., & Co.			Employer is not covered
Dilley Foundry Company			Not an employer and service under a contract dated 09/12/1914 is not creditable
Dining Car and Eating House Department	01/01/1948	12/31/1953	See Atchison, Topeka and Santa Fe Railway Co., The
Dining Car Employees Union Local 43	11/01/1991	DATE	Successor to Joint Council Dining Car Employees
Direct Navigation Company	08/01/1896	12/31/1920	See Texas and New Orleans Railroad Company
DisAbility ReDesign, Inc.			Employer is not covered and services performed for Union Pacific is not covered
Dittmer, Bradbury & Weitbrec			Not an employer and service under a contract dated 11/15/1906 is not creditable
Diversified Rail Equipment Repair & Service, Inc.			Investigation closed 08/12/1992
Dixie Fuel & Supply Company			Employer is not covered
Dixie National Stock Yards, Inc.	01/01/1937	06/30/1969	An employer with respect only to its loading and unloading of railborne livestock
Dixie-Ohio-Express Company			Employer is not covered
Dixie River Railroad Company	06/01/1987	02/05/1988	Subsidiary of Great Northern Transportation Company
Dixie Route			Employer is not covered. Operated by the Jackson Lumber Company
Dixon, Mitchell & Wells Lumber Company			Employer is not covered
Dixon, Rock Falls & Southwestern Electric Railway Company	03/23/1903	02/11/1913	See Hooppole, Yorktown and Tampico Railroad
Dobbas, Jim, Inc.			Investigation closed 03/06/1995
Dock Side, Inc.			Employer is not covered. See Marietta Industrial Enterprises, Inc. d/b/a Dock Side, Inc.
Dodd & Childs Express Company	05/01/1901	01/01/1915	See Railway Express Agency Incorporated
Dodds Express			Employer is not covered. Also known as New York Transfer Co.-Dodds Express
Dodge City, Ford & Bucklin RR Co.			Investigation closed-06/23/1993

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Dodge City, Montezuma & Trinidad Railway Company	07/01/1889	05/02/1893	No records are available
Dodson Coal Company			Employer is not covered
Doldz Packing Company			Employer is not covered
Dolese Brothers Company			Not an employer & service with The Chgo. North Western Railway Company is not creditable
Dome Railway Service	08/01/1975	01/01/1986	Service to this company should be reported by the St. Louis Refrigerator Car Company
Dominion Atlantic Railway, The			Employer is not covered
Dominion Construction Co. Inc., The			Employer is not covered
Dominion Express Company			Name by which the Canadian Pacific Express Company was known prior to May 1926
Dominion Foundries & Steel, Ltd.			Employer is not covered
Dominion Lime Company		11/09/1889	See Maine Central Railroad Company, The
Donahue Brothers, Inc.			Employer is not covered
Donohue Railroad Equipment, Inc.			Investigation closed 04/20/1994
Doniphan, Kensett and Searcy Railroad Company	12/31/1906	05/22/1909	See Doniphan, Kensett & Searcy Railway
Doniphan, Kensett & Searcy Railway	05/22/1909	12/31/1999	Employer coverage terminated 12/31/1999 the last day of the last year service of its Employees was rpt by its parent comp.
Doniphan, Kensett and Searcy Railroad Company	12/31/1906	05/22/1909	
Doniphan Lumber Company			Employer is not covered
Donk Brothers Coal & Coke Company			Employer is not covered
Donner-Hanna Coke Corporation			Employer is not covered
Donner Steel Company, Inc.			Employer is not covered
Donora Southern Railroad Company	04/02/1902	03/31/1964	See Bessemer and Lake Erie Railroad Company
Dooly Southern Railway Company	08/31/1898	01/31/1903	No records are available
DOT Rail Service, Inc.			Employer is not covered
Doud Stock Car Company			Employer is not covered
Douglas, Augusta & Gulf Railway Company, The	09/11/1902	08/11/1907	No records are available. See Georgia & Florida Railroad
Dover and South Bound Railroad	06/30/1905	01/19/1931	No records are available
Dover and Statesboro Railroad Company	11/21/1889	05/31/1901	See Central of Georgia Railway Company
Downeaster Passenger Rail Service			Investigation closed 01/24/2003
Downer Towing Corporation			Employer is not covered
Doyle Ice and Storage Company, The			Employer is not covered
Dragoon Mountain and Northern Railroad Company	12/31/1908	12/31/1910	See Southern Railway Company
Drake Switching Company, LLC	01/08/2010	DATE	Employer covered dated January 8, 2010, The date which it commenced operations.
Drake & Stratton Company, The			Not an employer and service under a contract dated 04/06/1903 is not creditable
Dravo Contracting Company, The			Not an employer and service under a contract dated 03/13/1908 is not creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Dresser, S. R., Manufacturing Company			Employer is not covered
Drum Lighterage Company			Employer is not covered
Drummac, Inc.			Employer is not covered
Drunsic, Linda d/b/a Battenkill Business Service			Employer is not covered
Dry Fork Railroad Company	07/01/1894	12/31/1912	See Central West Virginia & Southern Railroad Company
Dry Valley RR aka Western RR Builders & Western Group			Employer is not covered
DSI Transports, Inc.			See Trimac, Inc.
Dubach, F. B., Lumber Company			Employer is not covered. Succeeded by the Dubach Lumber Company
Dubach Lumber Company			Employer is not covered
Dublin and Southwestern Railroad Company	07/01/1906	06/30/1907	See Wrightsville and Tennille Railroad Company
Dubois County Railroad Corporation	07/15/1993	DATE	
Dubuque and Minnesota Railroad Company	09/13/1877	02/21/1878	Chicago., Clinton, Dubuque & Minnesota Rail Road Co. was known by this name during this period
Dubuque and Sioux City Railroad Company	08/13/1860	03/15/1888	
Duck River Phosphate Company, The (Swan Creek Spur)	12/31/1895	12/27/1913	See Nashville, Chattanooga & St. Louis Railway, The
Due West Railway Company	12/24/1907	04/10/1940	Records prior to January 1921 are not available
Duke Power Company			Employer is not covered
Duluth, Glenco and Southwestern Railway Company	04/19/1888	01/10/1900	The Duluth, St. Cloud, Glenco & Mankato Railway Co. was known by this name during this period
Duluth and Iron Range Railroad Company, The	12/21/1874	03/18/1938	See Duluth, Missabe and Iron Range Railway Company
Duluth, Missabe and Iron Range Railway Company	07/01/1937	12/31/2011	Employer coverage terminated on December 31, 2011 date of the Certificate of merger filed with the State of Delaware.
Duluth and Iron Range Railroad Company, The	12/21/1874	03/18/1938	
Duluth, Missabe and Northern Railway Company	06/12/1891	06/30/1937	
Spirit Lake Transfer Railway Company	10/11/1907	08/01/1915	
Duluth, Missabe & Iron Range Railway Employes Assn			Employer is not covered
Duluth, Missabe and Northern Railway Company	06/12/1891	06/30/1937	Records prior to 1893 are not available. See Duluth, Missabe and Iron Range Railway Co.
Duluth, Mississippi River and Northern Railroad Company	03/21/1892	04/30/1899	Properties of the Co. were sold to the Eastern Railway Co., 05/01/1899. See Great Northern Railway Co.
Duluth & Northeastern Railroad Company	09/10/1898	05/13/2002	Subsidiary of Potlatch Corporation. Assets conveyed to Cloquet Terminal Railroad Co., BA # 4652
Duluth and Northern Minnesota Railway Company	06/30/1901	01/01/1922	No records are available
Duluth, Rainy Lake and Winnipeg Railway Company	07/31/1901	06/30/1912	Records prior to 01/01/1909 are not available. See Duluth, Winnipeg and Pacific Railway Company
Duluth, Virginia and Rainy Lake Railway Company	07/31/1901	12/18/1905	Name by which Duluth, Rainy Lake and Winnipeg Railway Company was known during this period
Duluth, Red Wing and Southern Railroad Company, The	11/02/1886	07/04/1901	See Chicago Great Western Railway Company (of 1941)

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Duluth, St. Cloud, Glenco & Mankato Railway Company	01/01/1900	12/21/1910	Operated by the Chicago, Milwaukee, St. Paul and Pacific RR Co., 12/01/1907-12/21/1910
Duluth, Glenco & Southwestern Railway Company	04/19/1888	01/01/1900	Name by which Duluth, St. Cloud, Glenco & Mankato Railway Co. was known during this period
Duluth, South Shore and Atlantic Railroad Company	11/01/1949	12/29/1960	Name was changed to the Soo Line Railroad Company effective 12/30/1960.
Duluth, South Shore and Atlantic Railway Company, The	03/09/1887	10/31/1949	Properties were acquired by the Duluth, South Shore & Atlantic RR Co. 11/01/1949
Duluth, Superior and Michigan Railway Company	08/13/1886	03/09/1887	
Hancock and Calumet Railroad Company	01/14/1885	06/01/1901	
Mackinaw and Marquette Railroad Company	12/20/1886	03/09/1887	
Marquette, Houghton and Ontonagon Railroad Company	04/19/1883	07/17/1890	
Mineral Range Railroad Company	11/03/1871	10/31/1949	Property acquired
Sault Ste. Marie and Marquette Railroad Company	02/06/1880	03/09/1887	
Wisconsin, Sault Ste. Marie & Mackinac Railway Company	09/07/1886	03/09/1887	
Duluth, South Shore and Atlantic Railway Company, The	03/09/1887	10/31/1949	See Duluth, South Shore and Atlantic Railroad Company
Duluth and Superior Bridge Company, The	01/13/1893	01/04/1963	See Great Northern Railway Company
Duluth, Superior and Michigan Railway Company	08/13/1886	03/09/1887	See Duluth, South Shore and Atlantic Railroad Company
Duluth, Superior and Western Railway Company	11/27/1896	06/22/1898	See Great Northern Railway Company
Duluth, Superior and Western Terminal Company	07/22/1897	08/01/1908	See Great Northern Railway Company
Duluth Terminal Railway Company	08/31/1887	12/31/1928	See Great Northern Railway Company
Duluth Transfer Railroad Company	01/06/1902	05/25/1902	See Northern Pacific Railway Company
Duluth Transfer Railway Company	05/24/1890	01/20/1902	See Northern Pacific Railway Company
Duluth Union Depot and Transfer Company, The	03/08/1889	12/31/1972	
Duluth, Virginia and Rainy Lake Railway Company	07/31/1901	12/18/1905	The Duluth, Rainy Lake & Winnipeg Railway Co. was known by this name during this period
Duluth, Watertown and Pacific Railway Company	08/21/1885	06/30/1907	See Great Northern Railway Company
Duluth, Winnipeg and Pacific Railway Co. (Minnesota)	01/01/1981	DATE	Subsidiary of Canadian National Railway, Inc.
Duluth, Winnipeg and Pacific Railway Company (Maine)	03/19/1909	12/31/2011	Employer coverage terminated on December 31, 2011 date of the Certificate of merger filed with the State of Delaware.
Duluth, Rainy Lake and Winnipeg Railway Company	07/31/1901	06/30/1912	
Duluth and Winnipeg Railroad Company	02/01/1878	11/30/1896	No records are available. See Great Northern Railway Company
Dunavant, H. J., & Company			Not an employer and service under a contract dated 11/18/1915 is not creditable
Dunbar Corporation			Employer is not covered
Dunbar Water Supply Company	12/09/1904	12/31/1955	Since 1936, employees have been carried on the payroll of the Mountain Water Supply Co. Board Notice 96 dated 4/25/1944
Dunbar & Wausaukee Railroad	07/01/1906	12/31/1917	No records are available
Dunkirk, Allegheny Valley & Pittsburgh Rail Road Company	12/31/1872	12/31/1914	See New York Central Railroad Company (Delaware), The

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Dunlap Dining Service	08/31/1921	06/30/1930	No records are available
Dunleith & Dubuque Bridge Company	07/01/1867	11/18/1946	Subsidiary of Illinois Central Railroad Company
Dunlop Express Company		06/30/1918	See Railway Express Agency Incorporated
Dunmore Iron & Steel Company			Employer is not covered
Dunn-Erwin Railway Corporation	11/21/1988	12/31/1989	Wholly-owned and operated by Aberdeen and Rockfish Railroad Company.
Dunn-McCarthy Company			Not an employer and service under a contract dated 11/14/1918 is not creditable
Dunn Service Company			Prior to 09/01/1937, service & comp. is creditable to The Kansas City Southern Railway Company
Dunne, J., Company News Service			Not an employer & service of individuals under news contracts dated 06/01/1917 is not creditable
Dunning-James-Patterson			Employer is not covered
Dupont, De Nemours and Company, Inc. (E.I.)			Employer is not covered
Dupont Engineering Company			Employer is not covered
Duquesne Slag Products Company			Employer is not covered
Duquesne Warehouse Company	08/01/1906	01/03/1955	Name changed to Western Warehousing Company . Subsidiary of the Pennsylvania RR Co.
Harrisburg Warehouse Company	09/07/1933	12/31/1954	Merged
Durango Railroad Corporation	NA	NA	Employer under the acts See St. Marys Railroad LLC
Durango Railroad Corporation	NA	NA	Revoked coverage granted on B.C.D. 03-05.1, dated on January 15, 2003.
Durango and Silverton Narrow Gauge Railroad Company	03/26/1981	12/31/1989	Ceased to be an employer RR and RUIA Acts effective with the close of business on December 31, 1989.
Durbin and Greenbrier Valley Railroad, Inc.	11/11/1998	DATE	Operator of the West Virginia Central Railroad
Durden Leasing, Inc.			Investigation closed 11/16/2001
Durham and Charlotte Railroad Company	07/15/1896	02/01/1912	No records are available. See Norfolk Southern Railway Company
Durham and Northern Railway Company	02/02/1887	09/13/1901	Operated from 08/01/1893-09/13/1901 as part of the Seaboard Air Line Railroad Company
Durham & South Carolina Railroad Company	01/20/1905	12/31/1987	Ceased being an employer on December 31, 1987. Merged into Carolina & Northwestern Railway Company.
Durham and Southern Railway Company	01/13/1904	04/15/1982	Company liquidated on 04/15/1982 & merged into Seaboard System Railroad on 09/15/1981
Cape Fear and Northern Railway Company, The	02/14/1898	12/31/1905	
Durham Transport, Inc.	08/01/1994	09/07/2001	Operations taken over by Raritan Central Railway, LLC, BA # 2393
Durham Transportation Company	07/01/1905	06/30/1912	No records are available
Durham Union Station Company	03/28/1904	8/24/1967	Ceased to be covered 8/24/1967. Dissolution in 1965.
Dur-Ite Company			Not an employer & service with The Atchison, Topeka and Santa Fe Railway Co. is not creditable
Duval Engineering & Contracting Company, The			Employer is not covered
Duval Transportation of the Carolinas, Inc.	03/30/1987	08/25/1987	Name changed to Mid Atlantic Railroad Company, Inc. effective 08/25/1987
Duval Coal Dock Company			Employer is not covered & service under contract dated 12/16/1915, is not creditable service

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
D & W Railroad, Inc.	10/02/2003	07/20/2005	Employer is not covered - Board reversal of prior decision dated 2/26/04 (BCD No. 04-10)
D&W Railroad, LLC			Not a covered employer
Dyal-Upchurch Company			Service under a trackage agreement dated 11/23/1897 is not creditable
Dyckman Street & Englewood Ferry Company			Employer is not covered
Dyersburg Northern Railroad Company	07/01/1907	10/31/1909	The Chicago, Memphis & Gulf Railroad Company was known by this name prior to 11/08/1909
Dymac Waste Disposal			Investigation closed 03/29/1995
Eagan, Paul E.			Service is creditable under contract dated 07/01/1936 with Erie Railroad Company
Eagle Coal Company			Employer is not covered
Eagle Leaf Transload, LLC			Employer is not covered
Eagle Mountain Railroad (California)			Employer is not covered
Eagle Picher Lead Company			Employer is not covered
Eagle-Picher Mining & Smelting Company			Employer is not covered
Eagle Systems, Inc.			Employer is not covered
Eagles Mere Railroad Company	05/01/1921	06/03/1921	Leased to the Williamsport & North Branch RR Co. from 03/01/1901 - 04/30/1921.
Eagles Mere Railway Company	05/01/1922	01/01/1927	See Williamsport & North Branch Railway Company
Earl & Prews Express	03/01/1868	03/10/1910	See Railway Express Agency Incorporated
East Alabama Railway Company	06/12/1880	07/30/1888	See Central of Georgia Railway Company
East Barre & Chelsea Railroad Company	11/30/1892	09/17/1913	See Barre and Chelsea Railroad Company
East Bay Street Railways, Ltd.			Employer is not covered
East Bay Transit Company			Employer is not covered
East Berlin Railroad Company	09/08/1914	09/14/1940	Ceased operations from 09/18/1914 - 05/27/1916
Berlin Branch Rail Road Company	03/23/1876	06/15/1903	
East Berlin Railway	06/16/1903	09/08/1914	
East Berlin Railway	06/16/1903	12/14/1915	See East Berlin Railroad Company
East Branch & Lincoln Railroad			Employer is not covered
East Broad Top Railroad and Coal Company, The	03/03/1871	04/30/1956	
East Broad Top Transit Company, The			Employer is not covered
East Brookfield & Spencer Railroad, LLC	08/26/2004	DATE	
East Butte Copper Mining Company			Employer is not covered
East Camden & Highland Railroad Company	07/10/1972	DATE	
East Carolina Land & Railway Company	03/04/1887	02/08/1894	See Atlantic Coast Line Railroad Company
East Carolina Railway	07/01/1898	11/18/1965	See Atlantic Coast Line Railroad Company
Henry Clark Bridgers, Lessee (East Carolina Railway)			

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
East Central Regional Railroad Authority			Employer is not covered
East Chattanooga Belt Railway Company	04/01/2001	DATE	Owned by Tennessee Valley Railroad Museum
East Chicago Belt Railroad Company	12/31/1897	06/29/1907	See Indiana Harbor Belt Railroad Company
East Coast Hospital Association			Employer is not covered
East Cooper and Berkeley Railroad	11/14/1978	DATE	
East End Traction Company	01/01/1925	07/01/1931	Service prior to 01/01/1925 and subsequent to 07/01/1931 is not creditable
East Erie Commercial Railroad	10/17/1907	DATE	Stock owned by General Electric Company
East Florida and Atlantic Railroad Company	04/09/1891	01/17/1894	See Seaboard Air Line Railway Company
E. 40th Realty Company, The			Until 05/05/1937, srvc & comp. is crdtbl to The New York, Chgo. & St. Louis RR Co.
East Georgia Railway Company	02/22/1916	05/31/1918	
Register & Glennville Railroad Company	08/31/1902	02/21/1916	No records are available
East Granby and Suffield Railroad Company, The	09/21/1901	01/02/1903	See New York, New Haven and Hartford Railroad Company, The
East Jersey Railroad and Terminal Company	03/12/1901	DATE	
East Jordan & Southern Railroad Company	07/09/1901	03/20/1962	
East Kentucky Southern Railway Company	02/01/1929	01/31/1933	No records are available
Eastern Kentucky Railway Company	02/04/1887	01/31/1929	
East Line and Red River Railroad Company	03/22/1871	03/08/1893	Oprtd by Missouri Pacific Railway as lessee of the Missouri, Kansas & Texas Railway (11/81-10/31/88)
East Louisiana Rail Road Company	07/08/1887	05/31/1905	See Gulf, Mobile and Ohio Railroad Company
East Mahonoy & Hazelton Railroad Co.	07/21/1992	12/31/1996	Merged into Reading Blue Mountain & Northern Railroad Company
East Penn Electric Company			Employer is not covered
East Penn Railroad, LLC	08/28/2007	DATE	Became a covered employer August 28,2007 the date which its first employees was compensated.
East Penn Railways, Inc.	07/01/1995	08/27/2007	Coverage terminated 08/27/2007 as a result of a corporate merger.
East Penn Traction Company			Employer is not covered
East Pennsylvania Railroad Company	05/26/1856	DATE	Operated by Philadelphia & Reading Railway (4/30/1869 - 01/01/1924) then operated by Reading Co.
East Portland Freight Terminal	10/02/1915	06/30/1966	No records are available
East Portland Traction Company	04/01/1991	12/31/1996	Merged into Oregon Pacific Railroad Company (BA # 2788). Employees were also transferred.
East River Ferry Company	05/18/1860	06/30/1887	See Long Island Rail Road Company, The
East River Terminal Railroad	07/20/1909	05/31/1916	See Brooklyn Eastern District Terminal
East Saginaw & St. Clair Railroad Company	10/31/1872	01/30/1899	See Pere Marquette Railway Company
East St. Louis Belt Railroad Company	06/15/1898	12/03/1953	Operated by the Terminal Railroad Association of St. Louis
East St. Louis and Carondelet Railway Company	02/18/1857	12/03/1953	Operated by the Terminal Railroad Association of St. Louis

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
East St. Louis City Lines, Inc.			Employer is not covered
East St. Louis, Columbia and Waterloo Railway	08/31/1906	07/31/1936	
East St. Louis Connecting Railway Company	01/04/1878	01/14/1958	Merged into the Terminal Railroad Association of St. Louis on 01/14/1958
East St. Louis Cotton Oil Company			Employer is not covered
East St. Louis Electric Street Railway Company	03/01/1897	05/01/1902	Service creditable to Terminal RR Assn of St. Louis. 5/1902 name changed to E St. Louis Railway Co.
East St. Louis Junction Railroad Company	10/01/1918	DATE	
St. Louis National Stockyards	11/04/1872	05/05/1919	
East St. Louis Light & Power Company			Employer is not covered
East St. Louis Railway Company	05/19/1902	11/15/1935	
East St. Louis Relay Passenger Station Association	07/01/1900	05/01/1971	Ceased being an employer on May 1, 1971. Amtrak began operation on May 1, 1971.
East St. Louis & Suburban Railway Company	02/19/1902	07/24/1932	
Belleville Electric Railway Company	12/09/1893	02/18/1902	
East Shore Terminal Company	10/31/1889	07/14/1903	See Port Utilities Commission of Charleston, South Carolina, The
East Side Railway Company	05/15/1891	02/05/1901	See Portland Electric Power Company
East Tennessee Demurrage & Storage Bureau	06/01/1890	03/01/1919	Sometime in 1908, known as Tennessee Car Svc Assoc. See Southeastern Demurrage & Storage
Tennessee Car Service Association	06/01/1890	01/01/1908	Name by which East Tennessee Demurrage & Storage Bureau was known during this period
East Tennessee Railway Corporation	09/01/1983	07/01/1991	Assets transferred to East Tennessee Railway, BA No. 5540
East Tennessee Railway, L.P.	07/01/1991	DATE	Successor to Atlantic & Western Railway Co.-Sept. 1, 1991, name changed from ET Ry, LP
East Tennessee Railway Corporation	09/01/1983	07/01/1991	Assets transferred to ET Ry, L.P.
ET Ry, L.P.	07/01/1991	09/01/1991	Name by which East Tennessee Railway, L.P. was known during this period
East Tennessee, Virginia and Georgia Railroad Company	02/01/1889	06/30/1886	See Southern Railway Company
East Tennessee, Virginia and Georgia Railway Company	07/01/1886	07/31/1894	Interim-operated Louisville Southern Railway Co. (07/01/1893 - 07/31/1894). See Southern Railway Co.
East Tennessee & Western North Carolina Motor Transp. Co.			Employer is not covered
East Tennessee and Western North Carolina Railroad Co.	05/01/1886	08/31/1983	
East Texas Central Railroad, Inc.	04/26/1996	12/15/1998	Wholly owned subsidiary of Southern Railway Services, Inc.
East Texas Coating, Inc.			Investigation closed 07/29/1992
East Texas and Gulf Railway Company	12/31/1918	02/28/1934	
East Texas Transportation	03/25/1986	06/26/1987	Properties acquired by Triton Transportation Inc.
East Troy Railroad Museum, Inc.	05/01/1985	DATE	
Wisconsin Trolley Museum d/b/a East Troy Electric Railroad	05/01/1985	02/28/2003	Name by which East Troy Railroad Museum was known during this period
East Troy, Wisconsin (Village of)			See Village of East Troy (Wisconsin)

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
East Valley Railway Company, The			Investigation closed 12/01/1998
East Washington Railway Company	05/01/1936	03/30/1979	
Chesapeake Beach Railway Company	07/01/1898	04/30/1936	
East and West Coast Railway	06/30/1913	DATE	Since 11/14/1925, operated under lease by the Seaboard Air Line RR Co. & predecessors
East and West Railroad Company	05/08/1894	05/19/1903	See Seaboard Air Line Railroad Company
East and West Railroad Company of Alabama, The	02/20/1882	05/07/1894	See Seaboard Air Line Railroad Company
Eastern Alabama Railway	04/04/1992	DATE	Wholly owned subsidiary of Kyle Railways, Inc.
Eastern British Columbia Railway Company			Employer is not covered. Service, at least outside the United States, is not creditable
Eastern Coal Dock Company			Employer is not covered
Eastern Committee for the National RR Adjustment Board	06/29/1934	09/30/1963	Merged into the National Railway Labor Conference. No records are available
Bureau of Information of the Eastern Railways Account National Railroad Adjustment Board	06/29/1934	12/31/1940	Name by which Eastern Committee for the Ntnl RR Adjustment Brd was known during this period
Eastern Demurrage and Storage Bureau	12/01/1931	12/31/1970	The Bureau was taken over by the Eastern Railroad Association
Eastern Freight Inspection Bureau	04/01/1919	04/30/1920	See Central Inspection and Weighing Bureau
Eastern Greyhound Lines, Inc. of Michigan			Employer is not covered
Eastern Idaho Railroad, Inc.	11/21/1993	12/09/2010	Name changed to Eastern Idaho Railroad, LLC See-G-215
Eastern Idaho Railroad, LLC	12/09/2010	DATE	Name change as a result of an internal restructuring transaction.
Eastern Illinois Railroad Company	04/01/1991	DATE	Update on the status of (EIR) still reporting employers earnings 5/28/09.
Eastern Illinois Railway			See NRG, Inc.
Eastern Illinois and Missouri Railroad Company	01/26/1899	10/23/1899	See Chicago & Eastern Illinois Railroad Company
Eastern Illinois and St. Louis Railroad Company	12/31/1903	06/30/1905	See Chicago & Eastern Illinois Railroad Company
Eastern Kentucky Railway Company	02/04/1887	01/31/1929	See East Kentucky Southern Railway Company
Eastern Maine Railway Company	04/03/1995	DATE	Wholly-owned subsidiary of New Brunswick Railway Company
Eastern Massachusetts Street Railway Company			Employer is not covered
Eastern Michigan Motorbuses			Employer is not covered
Eastern Michigan Railways	09/26/1928	05/31/1931	Succeeded on 09/22/1939 by the Eastern Michigan Transportation Corp. No records are available
Detroit United Railway	12/28/1900	09/25/1928	
Eastern Michigan Toledo Railroad	09/25/1928	10/04/1932	Service prior to 09/25/1928 and subsequent to 10/04/1932 is not creditable. No records are available
Eastern New York Utilities Corporation	10/21/1924	09/30/1927	Electric railway operations
	10/01/1927	12/21/1929	All operations
Albany and Hudson Railroad Company	03/12/1903	09/13/1909	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Albany and Hudson Railway and Power Company	10/13/1899	03/11/1903	
Albany Southern Railroad Company (Albany, New York)	01/01/1920	10/20/1924	Electric railway operations
	09/14/1909	12/31/1919	All operations
Hudson Light and Power and Railroad Company	06/13/1899	10/12/1899	Railway operations only
Kinderhook and Hudson Railway	04/11/1896	06/12/1899	
Kinderhook and Hudson Railway Company, The	01/16/1890	04/10/1896	
Eastern Ohio Railroad Company, The	05/13/1891	10/01/1915	See Baltimore and Ohio Railroad Company, The
Eastern Ohio Traction Company			Employer is not covered
Eastern Oklahoma Railway Company, The	01/01/1900	06/19/1907	Service of individuals is creditable as service to The Atchison, Topeka and Santa Fe Railway Co.
Eastern Pennsylvania Railways Company			Employer is not covered
Eastern Presidents' Conference	06/01/1918	10/19/1939	The Eastern Railroad Presidents' Conference was known by this name prior to 10/19/1939
Eastern Rail, Inc.			Investigation closed 08/26/1992
Eastern Railcar Services, Inc.			Investigation closed 03/23/1994
Eastern Railroad	08/01/1838	12/02/1884	See Boston and Maine Railroad
Eastern Railroad Association	02/04/1887	12/01/1936	See Association of American Railroads
Eastern Railroad Association	01/01/1971	03/11/1988	
Eastern Demurrage & Storage Bureau	12/01/1931	12/31/1970	Merged and formed Eastern Railroad Association
Eastern Railroad Presidents' Conference	10/19/1939	12/31/1970	Merged and formed Eastern Railroad Association
Eastern Weighing & Inspection Bureau	05/01/1920	12/31/1970	Merged and formed Eastern Railroad Association
Evansville Railways Company	12/01/1931	12/31/1970	Merged and formed Eastern Railroad Association
Traffic Executive Association-Eastern Railroads	06/30/1877	12/31/1970	Merged and formed Eastern Railroad Association
Trunk Line - Central Territory Railroads Tariff Bureau	11/15/1898	12/31/1970	Merged and formed Eastern Railroad Association
Eastern Railroad Company	02/25/1901	12/30/1924	See Monongahela Connecting Railroad Company, The
Eastern Railroad Presidents' Conference	06/01/1918	12/31/1970	See Eastern Railroad Association
Eastern Presidents' Conference	06/01/1918	10/19/1939	Name by which Eastern Railroad Presidents' Conference was known during this period
Eastern Railway of Alabama	05/01/1901	07/03/1906	See Atlanta, Birmingham and Coast Railroad Company
Eastern Railway Company of Minnesota	08/31/1887	07/01/1907	See Great Northern Railway Company
Eastern Railway Company of New Mexico, The	10/30/1902	01/23/1912	See Atchison, Topeka and Santa Fe Railway Co., The
Eastern Railway & Lumber Company			Employer is not covered
Eastern Real Estate Company			Service for any period, which can be verified, is creditable to the Reading Company
Eastern Realty Company			Employer is not covered.
Eastern States Railroad, LLC			Employer is not covered.
Eastern Steamship Lines Inc.			Employer is not covered.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Eastern Shore Railroad, Inc.	10/01/1981	12/29/2006	Employer coverage terminated 12/29/2006 the date on which Eastern Shore last paid Employees.
Eastern Texas Railroad Company	10/31/1901	05/01/1921	Records prior to January 1913 not available. See St. Louis Southwestern Railway Co. of Texas
Eastern Transportation Company			Employer is not covered
Eastern Warehouse Company	08/12/1925	05/18/1938	
Eastern Washington Gateway Railroad Company	06/04/07	Date	Employer covered as line haul Railroad
Eastern Washington Railway			Investigation closed 06/10/2003
Eastern Weighing and Inspection Bureau	05/01/1920	12/31/1970	See Eastern Railroad Association
Central Inspection and Weighing Bureau	05/01/1920	01/01/1946	Name by which Eastern Weighing & Inspection Bureau was known during this period
Eastern Wisconsin Railway & Light Company			Employer is not covered
Eastland, Wichita Falls & Gulf Railroad Company	12/12/1918	11/04/1944	Leased by Wichita, Ranger & Ft. Worth RR Co.
Ringling, Eastland & Gulf Railway	12/12/1918	12/31/1920	Name by which Eastern Weighing & Inspection Bureau was known during this period
Eastman Car Company			Service is not creditable
Eastman, Gardiner and Company			Not covered. Known as Eastman, Gardiner Co. RR, Laurel & Tallahoma Wstrn & Laurel & N. Wstrn
Eastman, Gardiner Company Railroad			Employer is not covered. Name by which Eastman, Gardiner and Company was known
Easton and Northern Railroad Company	05/28/1889	12/31/1949	The company's properties were acquired by Lehigh Valley RR Co.
Easx Corp. d/b/a Easx Railroad Corporation			Employer is not covered
Eaton Branch Railroad Company	02/04/1887	05/30/1896	See Central of Georgia Railway Company
Eaton & Eaton			Investigation closed 4/28/1999
EBAC Systems, Incorporated			Investigation closed 03/09/1994
Ebonex, Inc.			Investigation closed 07/29/1992
Eccles & Eastern Railroad Company, Inc.			See Sierra Pacific Coast Railway
Echart Branch Railroad Company	07/01/1898	02/28/1901	See Cumberland and Pennsylvania Railroad Company
Economic Development Rail Corporation			Investigation closed 08/21/1992
Economic Development Rail II Corporation			Investigation closed. Wholly owned subsidiary of Mahoning Balley Economic Development Corp.
Ecotrans Technologies, LLC	04/18/2001	DATE	
Eddystone & Delaware River Railroad Company	06/12/1899	08/31/1918	See Pennsylvania Railroad Company
Edgewater Connecting Railway Company, The	08/01/1912	03/31/1923	Operated by the Missouri Pacific RR Co. & its predecessors during this period
Edgewater Terminal Railroad Company	08/01/1912	03/31/1923	Operated by the Missouri Pacific RR Co. & its predecessors during this period
Edgmoor and Manetta Railway	01/31/1903	7/9/1975	Ceased to be a covered employer under the RR and RUIA 7/9/1975, when operations discontinued.
Edward, James Railroad Service Co.			Employer is not covered
Edwards Railway Motor Car Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Eel River and Eureka Railroad Company	11/14/1882	05/13/1903	See Northwestern Pacific Railroad Company
Effingham Railroad Company	10/31/1997	DATE	
Egypt Railway Company	09/30/1892	01/01/1911	See Norfolk Southern Railway Company
E and J Construction Company			Employer is not covered
E. J. and E. Gary Division, Bunk Room Association			Employer is not covered
EJK Services, Inc.			Employer is not covered - Employees are employees of Elk River Railroad
Elberton and Eastern Railroad Company	12/31/1916	12/15/1933	See Atlanta and West Point Rail Road Company
Elberton and Eastern Railway Company	07/01/1913	12/30/1916	
Elberton and Eastern Railway Company	07/01/1913	12/30/1916	See Elberton and Eastern Railroad Company
Elberton Southern Railway Company			Srvc on or after 08/29/1935 is crdtbl as srvc to Southern Railway Co. See Southern Railway Company
Elders Grain Company			Investigation closed 02/24/1994
Elders Railcar Services			Investigation closed 01/27/1994
Eldorado and Bastrop Railway Company	07/20/1907	09/26/1908	See Missouri Pacific Railroad Company
Eldorado, Marion & Southwestern Railroad Company	07/01/1906	12/30/1913	See Missouri Pacific Railroad Company
Eldorado Springs Railway Company, The	07/20/1907	09/26/1908	Service is creditable. See Colorado and Southern Railway Company, The
El Dorado and Wesson Railway Company	09/14/1905	DATE	
Electric Express & Baggage Company	04/26/1897	12/31/1949	See Texas Electric Railway Company
Electric Package Agency	12/31/1898	07/16/1934	Operations constitutes creditable service to the Lake Shore Electric Railway Co. during this period
Electric Railways Freight Company	11/01/1928	06/30/1931	
Electric Short Line Railway Company	12/01/1908	04/30/1924	Records prior to 1916 are not available. See Minnesota Western Railway Co.
Electric Short Line Terminal Company	08/07/1908	12/31/1955	See Minneapolis, Northfield and Southern Railway,
Electrical Workers Benefit Association	01/30/1922	DATE	This is the Insurance Dept. of the International Brotherhood of Electrical Workers
Electro-Motive, Div. of General Motors Corp			Investigation closed 08/12/1992
Electro Northern, Inc.	07/15/1988	02/15/1993	Wholly-owned subsidiary of Burlington Northern Railroad
Elgin, Aurora and Southern Traction Company	05/31/1901	03/23/1906	See Chicago, Aurora and Elgin Railway Company
Aurora Street Railway Company	07/22/1890	05/30/1901	
Elgin & Belvidere Electric Company	07/01/1911	04/30/1927	Properties acquired by the Elgin, Belvidere & Rockford Railway Co. (05/01/1927)
Elgin and Chicago Railway Company			Employer is not covered
Elgin City Lines, Incorporated			Employer is not covered
Elgin, Joliet and Eastern Railway Company	02/01/2009	DATE	Elgin, Joliet & Eastern Railway Company was split into 2 parts, with EJ&E
Elgin, Joliet and Eastern West			Elgin, Joliet and Eastern West (Split from Elgin, Joliet & Eastern (BA #1309) Renamed Elgin, Joliet and Eastern Railway Company (BA #3397)

Employer	Covered From	Covered To	Remarks
Elgin, Joliet and Eastern Railway Company	12/04/1888	01/28/2009	Became Gary Railway Company on 1/28/2009 after being split into two parts (BA#1309 & BA#3397 EJ&E).
Calumet and Blue Island Railway Company	07/01/1891	02/16/1897	
Chicago, Lake Shore and Eastern Railway Company	04/09/1895	05/31/1909	
Elgin, Joliet and Eastern Railway Company (Illinois)	04/06/1905	12/01/1918	
Elgin, Joliet and Eastern Railway Company (Indiana)	02/04/1887	12/04/1888	
Joliet, Aurora and Northern Railway Company	02/04/1887	10/29/1888	
Joliet and Blue Island Railway Company	07/01/1891	02/16/1897	
Milwaukee, Bay View and Chicago Railroad Company	07/01/1891	04/30/1896	
Elgin, Joliet and Eastern Railway Company (Illinois)	02/04/1887	12/04/1888	See Elgin, Joliet and Eastern Railway Company
Elgin, Joliet and Eastern Railway Company (Indiana)	02/04/1887	12/04/1888	See Elgin, Joliet and Eastern Railway Company
Elizabeth River Railroad Company, The	12/31/1902	05/31/1910	See Norfolk and Portsmouth Belt Line Railroad Company
Elizabethtown, Lexington & Big Sandy Railroad Company			Newport News & Mississippi Vly Co. lessor until 11/30/1891. See Chesapeake & Ohio Railway Co.
Elk & Gauley Railroad Company			Employer is not covered
Elk & Highland Railroad (of 1898)	04/04/1898	06/26/1913	See Tionesta Valley Railway Company
Elk & Little Kanawha Railroad Company	01/02/1912	03/31/1919	Service prior to 01/02/1912 is not creditable
Elk River Coal and Lumber Company			Employer is not covered
Elk River Mill and Lumber Company			Employer is not covered
Elk River Railroad, Inc. "The"	10/28/1991	DATE	
Elkhart and Western Railroad Company	05/01/2001	DATE	Owned by Michigan Southern Railroad Company
Elkhart and Western Railroad Company, The	06/05/1888	06/11/1915	See New York Central Railroad Company (Delaware), The
Elkhorn Piney Coal Mining Company			Employer is not covered. Succeeded on 03/30/1936 by the Koppers Coal Company
Elkin & Alleghany Railroad Company	02/01/1920	12/01/1931	
Elkin & Alleghany Railway Company	04/01/1912	01/31/1920	
Elkin & Alleghany Railway Company	04/01/1912	01/31/1920	See Elkin & Alleghany Railroad Company
Elkins Foundry & Machine Company			Employer is not covered
Elliott Building Company			Not an employer & srvc under cntrct (02/24/45) btwn Seaboard Air Line Railway Co., is not creditable
Ellis & Eastern Railroad Company, Inc.	05/01/1989	DATE	Ellis & Eastern Company is and has been a rail carrier employer effective May 1, 1989 the date that it began operations.
Ellsworth, James W., & Company			Not an employer & srvc under cntrcts is not creditable under the Railroad Retirement Act
Elmes, Cecil F., Organization			Employer is not covered
Elmira, Coming & Waverly Railway Company			Employer is not covered
Elmira, Cortland and Northern Railroad Company, The	03/07/1884	02/07/1905	See Lehigh Valley Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Elmira and Lake Ontario Railroad Company, The	12/31/1886	01/31/1956	Operated by the Pennsylvania RR Co since 01/01/1911 & merged into the Northern Cntrl Railway Co.
Marion Railway Corporation	10/02/1917	04/30/1931	
Newark & Marion Railway Company	11/30/1905	10/01/1917	
Elmira State Line Railroad Company, The	04/24/1872	08/11/1942	Company's railroad has always been operated by the Erie RR Co. or its predecessors.
Elmira and Williamsport Railroad Company	03/12/1860	12/31/1972	Ceased being an employer on December 31, 1972. Parent company was Terminated-Pennsylvania Railroad Company (8091).
El Paso Electric Company			Employer is not covered
El Paso and Northeastern Railroad Company, The	06/05/1896	12/31/1923	See Southern Pacific Company
El Paso and Northeastern Railway Company	10/21/1897	03/31/1908	See Southern Pacific Company
El Paso and Rock Island Railway Company	12/11/1900	09/23/1955	04/01/08; 04/01/08 - 11/01/24, lessee El Paso & Southwestern; & then Southern Pacific Company
El Paso Southern Railway Company	08/31/1901	10/31/1961	Merged into the Southern Pacific Co. on 11/01/1961. See Southern Railway Company
El Paso and Southwestern Company	04/01/1908	12/31/1923	See Southern Pacific Company
El Paso and Southwestern Railroad Company	10/19/1900	09/23/1955	Railroad oprtd by its own orgnzn prior to 11/01/1924; since, oprtd by the Southern Pacific Co.
El Paso & Southwestern Railroad Company of Texas, The	07/02/1902	10/31/1961	Merger of the property & franchises of the company into the Southern Pacific Co. on 11/01/1961.
El Paso Terminal Association	07/01/1918	02/28/1920	See Southern Railway Company
El Paso Union Passenger Depot Company	02/07/1903	03/01/1974	
El Paso Union Stock Yards Company (Partnership)	12/01/1914	01/13/1959	Records prior to January 1937 are not available
El Paso Union Stockyards Company (Corporation)	01/14/1959	04/24/1959	
El Rito Transportation Company			Employer is not covered
Elsdon Car Shops	05/05/1893	07/07/1909	Srvc & comp. is crdtbl as srvc to & comp. from the Chgo, New York & Boston Refrigerator Co.
Elway Transit Company	02/01/1929	05/14/1937	Srvc rendered is crdtbl as srvc to The Lake Shore Electric Railway Co. See Lk Shore Electric Railway Co.
Elwood, Anderson and Lapelle Railroad Company, The	05/17/1898	06/30/1929	Minor portion sold to The New York, Chicago and St. Louis Railroad Company on 05/25/29
Etzy, R. A., Company			Not an employer & srvc under cntrct btwn the Waterloo, Cedar Falls & Northern Railway Co., not crdtbl
Embree Iron Company			Employer is not covered
Emergent Group, Inc.	04/01/1977	05/31/1996	The Pickens Railway Company, BA # 5564, purchased rail assets, including the name, Pickens Railway
National Railway Utilization Corporation	04/01/1977	08/22/1991	Name by which Emergent Group Inc. was know during this period
Emmitsburg Railroad Company	03/28/1868	04/30/1940	
Emons Holdings, Inc.			Employer is not covered. Name changed to Emons Transportation Group, Inc. effective 11/30/1993
Emons Industries, Inc.			Reconsideration Decision Reversed - Employer is not covered. Wholly owned sub. of Emons Transp. Group

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Emons Leasing Company, Inc.			Reconsideration Decision Reversed - Employer is not covered. Wholly owned sub. of Emons Transp. Group
Emons Logistics Services, Inc.	02/22/2002	06/24/2002	02/22/2002, Emons Logistics Services, Inc. Acquired by Genesee & Wyoming, Inc. from Emons RR Group
Emons Railcar Corporation			Reconsideration Decision Reversed - Employer is not covered. Wholly owned sub of Emons. Transp.
Emons Railcar of Mississippi, Inc.			Reconsideration Decision Reversed - Employer is not covered. Wholly owned sub of Emons. Transp.
Emons Railroad Group, Inc.	01/01/1990	02/22/2002	Wholly-owned subsidiary of Emons Transportation Group, Inc.
Penn Eastern Rail Lines, Inc.	12/31/1997	08/27/2007	Wholly-owned subsidiary
St. Lawrence & Atlantic Railroad (Quebec) Inc.	11/23/1998	DATE	Owned by Emons Railroad Group, Inc.
Emons Transportation Group, Inc.			Employer is not covered. Name changed from Emons Holdings, Inc. effective 11/30/1993
Emons Railroad Group, Inc.	01/01/1990	02/22/2002	Wholly-owned subsidiary
Maryland & Pennsylvania Railroad	02/13/1901	12/01/1999	Wholly-owned subsidiary
St. Lawrence and Atlantic Railroad Company	05/22/1989	DATE	Wholly-owned subsidiary. On 02/22/2002, acquired by Genesee & Wyoming, Inc.
York Railway Co.	12/01/1999	DATE	Wholly-owned subsidiary. On 02/22/2002, acquired by Genesee & Wyoming, Inc.
Yorkrail, Inc.	02/18/1989	12/01/1999	Wholly-owned subsidiary
Emory River Lumber Company			Employer is not covered
Emory River Railroad Company	12/15/1943	08/31/1956	
Empak, Inc.			Investigation closed 10/07/1992
Empire Car Company			Not an employer & srvc under cntrcts with Atchison, Topeka & Santa Fe Railway Co., not creditable
Empire Construction Company	03/25/1926	10/31/1926	Service is creditable to the Baltimore and Ohio Railroad Company
Empire & Dublin Railroad Company	12/01/1890	10/07/1892	See Wrightsville and Tennille Railroad Company
Empire Ice Company			Employer is not covered
Empire Line	02/04/1887	06/01/1918	Service is creditable. See New York Central Railroad Company (Delaware), The
Empire Navigation Corporation			Employer is not covered
Empire & South Eastern Railroad	01/01/1917	01/01/1921	No records are available
Empire State Railroad Corporation			Employer is not covered. Predecessor, the Syracuse, Lake Shore & Northern Railroad Co.
Empire State Railway Museum, Inc.			Employer is not covered
Empire United Railways, Inc.			Employer is not covered
Employee Representative			
Employee Service/Fox River Valley Railroad Corporation	10/01/1987	11/19/1993	
Emporium Forestry Company			Employer is not covered
Emporium & Rich Valley Railroad Company	07/01/1892	01/01/1914	No records are available
Encore Rail Systems, LLC			Employer is not covered.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Enid and Anadarko Railway Company, The	03/31/1902	10/21/1903	See Chicago, Rock Island & Pacific Railroad Company
Enid Central Railway, Inc.	01/01/1982	3/31/1983	Ceased being a covered rail carrier effective 3/31/1983 the date it last had employees.
Enid, Ochiltree & Western Railroad Company	11/00/1910	04/01/1911	No records are available
Enid and Tonkawa Railway Company, The		12/22/1899	See Chicago, Rock Island & Pacific Railroad Company
Enid Union Stockyards Company	04/01/1941	04/20/1962	An employer with respect only to its loading and unloading of rail-borne livestock
Ennis Compress Company			Employer is not covered
Enola Realty Company			Employer is not covered
Enola Sewerage Company			Employer is not covered
Enos Coal Mining Company, The			Employer is not covered
Ensley Southern Railway Company	01/01/1924	04/30/1926	Portion of the railroad sold to Southern Railway Company
Entergy Arkansas and Entergy Rail			Investigation closed 01/25/2001
Enterprise Lumber Company			Employer is not covered
Enterprise Railway Company	06/30/1906	06/30/1911	No records are available
Environmental Contractors with CSX	01/01/1993	01/01/1995	Eleven of the twelve employees service is creditable
Eppler & Company			Employer is not covered
Epworth League Railway	07/03/1895	07/17/1905	See Ludington & Northern Railway
Ericsson Line, Inc.			Employer is not covered
Erie and Black Rock Railroad Company, The	03/28/1882	05/22/1930	See Erie Railroad Company
Erie Car Works			Employer is not covered
Erie and Central New York Railroad Company	05/24/1902	3/31/1976	Operd under lease by The Delaware, Lackawanna & Western RR Co., since 06/30/1904.
Erie and Central New York Railway Company	04/09/1870	05/28/1902	
Utica, Chenango & Cortland Railroad Company	04/09/1870	05/10/1883	Name by which Erie and Central new York Railway Company was known during this period
Erie Company	07/01/1911	01/22/1921	
Erie Contracting and Engineering Corporation			Employer is not covered
Erie Despatch	11/14/1895	12/20/1917	Service is creditable to the Erie Railroad Company
Erie Elevator Company	02/04/1887	06/30/1911	
Erie and Genesee Valley Railroad Company	01/24/1868	10/20/1891	See Dansville and Mount Morris Railroad Company, The
Erie and Kalamazoo Railroad Company, The	04/22/1833	03/31/1976	Ceased to be an employer on March 31, 1976, when assets were conveyed to Conrail.
Erie-Lackawanna Railroad Company	11/14/1896	03/31/1968	See Erie Lackawanna Railway Co.
Erie Railroad Company	11/14/1896	10/16/1960	Name by which the Erie-Lackawanna Railroad Company was known during this period
Erie Lackawanna Railway Company	04/01/1968	03/31/1976	Formerly the Erie Lackawanna Railroad Company
Erie & Michigan Railway & Navigation Company	06/30/1904	01/02/1949	
Erie and Pittsburgh Railroad Company	04/01/1858	01/01/1980	Leased to Pennsylvania Co. & the Pennsylvania RR Co. since 03/01/1870. See Pennsylvania RR Co.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Erie Railroad Athletic Association	06/20/1915	01/01/1930	
Erie Railroad Company	11/14/1896	10/16/1960	10/17/1960, name was changed to Erie Lackawanna Railroad Company
Atlantic and Great Western Railroad Company (of 1871)	11/10/1871	03/15/1880	
Brockport and Shawmut Railroad Company, The	07/31/1886	07/30/1936	
Caldwell Railway Company, The	01/18/1890	05/10/1892	
Chicago and Atlantic Railway Company	04/04/1873	08/31/1890	
Chicago and Erie Railroad Company	09/01/1890	12/22/1941	
Columbus and Erie Railroad Company	09/05/1905	12/22/1941	
Conesus Lake Railroad Company	05/10/1882	05/22/1930	
Erie and Black Rock Railroad Company, The	03/28/1882	05/22/1930	
Erie Railway Company	06/01/1861	04/27/1878	
Erie and Wyoming Valley Railroad Company, The	11/06/1882	02/28/1901	
Genesee River Railroad Company	08/23/1905	03/12/1915	Predecessor of Erie RR Co. Operated by the Erie RR Co. from 10/01/1910 to 03/12/1915
Goshen and Deckertown Railway Company, The	03/18/1868	12/31/1954	
Middleton and Crawford Railroad Company	01/01/1868	05/22/1930	
Montgomery and Erie Railway Company, The	01/01/1866	12/31/1954	
New Castle and Shanango Valley Railroad Company, The	05/10/1887	11/30/1900	
New York and Erie Rail-Road Company, The	04/01/1832	12/01/1861	
New York and Greenwood Lake Railway Company, The	11/01/1878	04/30/1896	
New York, Lake Erie and Western Railroad Company, The	04/27/1878	11/30/1895	
New York, Pennsylvania and Ohio Railroad Company	03/20/1880	04/30/1883	
Roseland Railway Company, The	10/30/1891	06/20/1897	
Union Railroad Company (New York)	01/20/1851	06/29/1946	Company's properties were acquired by the Erie RR Co. on 06/30/1946
Wat-Chung Railway Company, The	03/08/1870	10/11/1895	
Erie Railway Company	06/01/1861	04/27/1878	See Erie Railroad Company
Erie Railways Company			Employer is not covered
Erie and State Line Railroad Company, The		07/06/1887	Oprtd by The New York, Chgo. & St. Louis Railway Co. See New York, Chgo. & St. Louis Railway Co., The
Erie Terminals Railroad Company	02/11/1907	07/31/1942	Operated by the Erie RR Co. & the New York, Susquehanna & Western RR Co. (02/11/07 - 07/31/42)
Erie Traction Company	07/01/1911	09/01/1912	No records are available
Erie Western Railway Company	09/26/1977	9/2/2009	Ceased being a covered employer effective 6/30/80 the last day which Erie Western RW Co last compensated employees.
Erie and Western Transportation Company, The	02/01/1900	03/01/1916	AKA Anchor Line
Erie and Wyoming Valley Railroad Company, The	11/06/1882	02/28/1901	See Erie Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Erwin Electric Light and Power Company	11/18/1913	12/31/1925	After 12/31/25, employees were carried on the payroll of Clinchfield RR Co. & service is creditable
Escambia Railroad Company	07/01/1891	06/30/1892	Operations suspended 06/30/1892. No records are available
Escambia Railway			Employer is not covered
Escanaba Electric Street Railway Company			Employer is not covered
Escanaba, Frankfort & Southeastern Railway Company	06/02/1895	10/14/1895	See Ann Arbor Railroad Company, The
Escanaba and Lake Superior Railroad Company	11/17/1898	DATE	
Escanaba & Lake Superior Railway	01/01/1900	03/31/1901	
Escanaba & Lake Superior Railway	01/01/1900	03/31/1901	See Escanaba and Lake Superior Railroad Company
Escanaba & Northern Railroad Corporation			Investigation closed 08/07/1987
Escanaba Power & Traction Company	05/01/1920	07/31/1933	The Upper Michigan Power & Light Co. was known by this name during this period
Escanaba Services, Inc.	10/16/1984	DATE	Reconsideration Denied - Still covered (96-21)
Escanaba Traction Company	08/01/1909	05/01/1920	The Upper Michigan Power & Light Co. was known by this name during this period
Esclante & Western Railway			Employer is not covered
Essex Terminal Railway Company, The			Employer is not covered. Service in Canada is not creditable
Esslinger-Misch Company, The			Employer is not covered
Estacado & Gulf Railroad Company	07/01/1909	02/28/1911	No records are available
ET Ry, L.P.	07/01/1991	09/01/1991	Name changed to East Tennessee & Western Railway, L.P., effective 09/01/1991
ETC Office Systems Services, Inc.			Employer is not covered & service performed by ETC employees is not creditable
Etna and Montrose Railroad Company	04/27/1896	12/31/1953	See Bessemer and Lake Erie Railroad Company
Ettrick & Northern Railway Company	06/05/1915	12/31/1927	See Ettrick Railroad Company
Ettrick Railroad Company	10/10/1930	12/31/1936	
Ettrick & Northern Railway Company	06/05/1915	12/31/1927	
Euclid Railroad Company, The	06/10/1912	04/30/1966	No records are available
Eufaula and Clayton Railroad Company	03/28/1883	07/30/1888	See Central of Georgia Railway Company
Eureka Hill Railway Company	07/01/1909	04/15/1928	
Eureka & Klamath River Railroad Company, The	01/06/1896	01/08/1907	See Northwestern Pacific Railroad Company
Eureka-Nevada Railway Company	05/06/1912	10/10/1938	
Eureka and Palisade Railroad	12/31/1887	02/01/1902	
Eureka and Palisade Railway	02/02/1902	05/01/1912	
Eureka and Palisade Railroad	12/31/1887	02/01/1902	See Eureka-Nevada Railway Company
Eureka and Palisade Railway	02/02/1902	05/01/1912	See Eureka-Nevada Railway Company
Eureka Southern Railroad Company, Inc.	11/01/1984	04/01/1992	Assets sold to North Coast Railroad Authority

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Eureka Springs & Northern Arkansas Railway, "The" (ESNA)			Employer is not covered
Eureka Springs Railway Company	02/27/1882	02/01/1900	See Missouri and Arkansas Railway Company
Eureka Terminal Company	01/01/1967	12/31/1968	
European and North American Railway	10/13/1880	12/31/1955	Leased & operated by The Maine Cntrl RR Co. since 10/01/1882. See Maine Cntrl RR Co., The
Eutawville Railroad Company	12/24/1884	01/05/1890	See Atlantic Coast Line RR Co. & Northwestern Railroad Company of South Carolina
Evangeline Railway Company			Employer is not covered
Evansville & Eastern Electric Railway Company	12/31/1904	05/19/1913	See Evansville & Ohio Valley Railway Company, Inc.
Evansville and Indianapolis Railroad Company	11/07/1885	06/15/1920	See Chicago & Eastern Illinois Railroad Co. & New York Central Railroad Company (Delaware), The
Evansville, Indianapolis and Terre Haute Railway Company	06/16/1920	01/31/1930	See New York Central Railroad Company (Delaware), The
Evansville and Mount Vernon Electric Railway Company	04/06/1905	12/01/1918	See Evansville & Ohio Valley Railway Company, Inc.
Evansville & Ohio Valley Railway Company	12/05/1918	02/16/1940	See Evansville & Ohio Valley Railway Company, Inc.
Evansville & Ohio Valley Railway Company, Inc.	10/01/1939	12/31/1946	
Evansville & Eastern Electric Railway Company	12/31/1904	05/19/1913	
Evansville and Mount Vernon Electric Railway Company	04/06/1905	12/01/1918	
Evansville & Ohio Valley Railway Company	12/05/1918	02/16/1940	
Evansville Railways Company	06/20/1907	02/20/1919	
Evansville & Princeton Traction Company			Employer not covered.Succeeded (1906) by Evansville, Princeton & Vincennes Interurban Railway Co.
Evansville, Princeton & Vincennes Interurban Railway Co.			Employer not covered. Succeeded (12/27/06) by Evansville & Southern Indiana Traction Co.
Evansville Railways Company	06/20/1907	02/20/1919	See Evansville & Ohio Valley Railway Company, Inc.
Evansville and Richmond Railroad Company	09/10/1886	05/27/1897	See Chicago& Eastern Illinois Railroad Company
Evansville & Richmond Railway Company	05/27/1897	12/01/1897	The Southern Indiana Railway Co. was known by this name during this period
Evansville & Southern Indiana Traction Company	12/27/1906	06/10/1912	See Southern Indiana Gas and Electric Company
Evansville Suburban & Newburgh Railway Company	12/15/1888	04/28/1948	
Evansville Terminal Company, Inc.	07/22/1996	12/31/2000	Physical assets were sold to Indiana Southwestern Railway, BA # 2386, which took over and continued Evansville Terminal Co.'s operations. Investigation closed 01/29/1998
Evansville Terminal Railway Company, Inc.			
Evansville and Terre Haute Railroad Company	03/05/1877	07/20/1911	See Chicago & Eastern Illinois Railroad Company
Evansville Union Stock Yards Company	01/01/1937	12/31/1952	An employer at least with respect to its loading and unloading of railborne livestock
Evansville Western Railway Inc.	12/31/2005	DATE	
Evensta, E. G., & Company			Not an employer & srvc under cntrct (06/01/12) with the Great Northern Railway Co., is not creditable
Everett and Monte Cristo Railway Company	10/01/1893	08/18/1900	See Northern Pacific Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Everett Railroad Company	04/01/1954	DATE	
Evergreen Leasing Corporation			Employer is not covered. Name changed to Southern Pacific Telecommunications Co. 03/20/1989.
Ewauna Box Company			Employer is not covered
Excel Railcar Services, Inc			Investigation closed 08/25/1994
Excelsior Coal Company			Employer is not covered
Excelsior Springs Railroad Company	09/10/1893	06/04/1898	See Wabash Railroad Company
Excelsior Truck Leasing Company, Inc.	01/01/1970	06/02/1993	Closed-No further action
Excursion Trains, Inc., d/b/a Texas Limited			Employer is not covered
Exchange Place Engineering Corporation, The			Employer is not covered. Known as the J. G. White Engineering Corporation prior to 01/03/1933
Exide Corporation			Investigation closed 07/15/1992
Export Elevator Company			Not an employer and service under a contract dated 11/24/24, effective 09/11/24, is not creditable
Express Contract Accounting Committee, Auditing Bureau	03/01/1921	05/31/1929	Employees of the Association of Railway Executives
Express Contract Accounting Committee, Auditing Bureau	05/31/1929	04/25/1988	Employees of the Railway Express Agency Incorporated (BA# 6202)
Expressmen's Mutual Life Insurance Company			Employer is not covered
4 Rails, Incorporated			Employer is not covered
McCloud Railway Company	07/01/1992	DATE	Wholly-owned subsidiary
4 States Railway Service, Inc. d/b/a West Chester Railroad Co.			Employer is not covered
Fabrication A/K/A W.O. Wilson, Inc.			Ruled not covered - Investigation closed
Fabrikant, William, Agent, Chgo., Attica & Southern RR Co.	01/01/1943	05/12/1946	
Fairbanks, Morse & Company			Not an employer and service under contracts are not creditable
Fairbury Livestock Company			Employer is not covered
Fairchild and Mississippi River Railway Company	03/29/1886	07/16/1887	Name by which Sault Ste. Marie and Southwestern Railway Co. was known during this period
Fairchild & Northeastern Railway Company	01/01/1897	09/30/1930	Leased to the Central Wisconsin Railway Company, from 01/01/1921 - 10/31/1924
Chicago, Fairchild & Eau Claire River Railroad	02/04/1887	12/31/1896	
Fairfield Southern Company, Inc.			Employer is not covered. Subsidiary of United States Steel
Fairhaven and Southern Railroad Company	11/27/1888	03/30/1898	See Great Northern Railway Company
Fairmont Railway Motors, Incorporated			Employer is not covered
Fairmont, Shinnston and Clarksburg Railway Company, The	01/25/1884	11/30/1912	See Baltimore and Ohio Railroad Company, The
Fairmont & Western Railroad Company			Employer is not covered. Operating division of Robeson County Railroad Corporation
Fairmount and Veblen Railway Company	12/18/1912	06/30/1915	See Minneapolis, St. Paul & Sault Ste. Marie Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Fairport, Painesville and Eastern Railroad Company, The	07/18/1910	07/02/1984	Subsidiary of Norfolk Southern Corporation. Merged into Norfolk & Western Railway Company 12/31/1993.
Fairport Warehouse & Elevator Company	06/02/1890	05/01/1939	Employees may have been carried on the payroll of the Baltimore and Ohio Railroad Company
Faiveley Corporation			Investigation closed 02/09/1995
Fall Brook Coal Company	12/10/1877	07/01/1892	Service is creditable. See New York Central Railroad Company (Delaware), The
Fall Brook Railway Company	07/01/1892	04/12/1909	See New York Central Railroad Company (Delaware), The
Fall Creek Coal and Coke Company			Employer is not covered
Fall River Lines			Service to it is creditable to The New England Steamship Company
Fall River, Warren & Providence Railroad Company	07/01/1862	04/30/1892	See New York, New Haven and Hartford Railroad Company, The
Falls Creek Railroad Company	09/20/1980	12/31/1987	
Falls Creek Railroad Company	07/01/1890	12/31/1896	See Baltimore and Ohio Railroad Company, The
Falls Road Railroad Company, Inc.	10/15/1996	DATE	Subsidiary of Genesee Valley Transportation Company, Inc.
Falmouth Stockyards			Employer is not covered
Fargo & Moorhead Street Railway Company			Employer is not covered
Fargo Railway Company - Cotton Plant	04/01/1952	DATE	
Farley, Inc.			Employer is not covered. Subsidiary of Farley Industries, Inc.
Farmers' Grain and Shipping Company	10/11/1902	11/30/1943	Records prior to January 1908 are not available
Devi's Lake & Northern Railway Company	04/01/1900	10/15/1902	See Great Northern Railway Company
Farmers' Livestock Sales Company			Employer is not covered
Farmers Stock Yards (Flemingsburg, Kentucky)			Employer is not covered
Farmerville & Southern Railroad Company	03/30/1903	08/31/1909	See Missouri Pacific Railroad Company
Farmrail Corporation	11/09/1981	DATE	
Farmville and Powhatan Railroad Company	03/03/1890	06/30/1905	See Tidewater & Western Railroad Company (Virginia)
Farrin, J. M., and Company			Not an employer and service under contract is not creditable
Farwell Enterprises, Inc.			Investigation closed 03/29/1996
Fast Freight Lines Agency	09/30/1903	05/01/1918	See Delaware and Hudson Railroad Corporation, The
Fayetteville and Little Rock Railroad Company		03/31/1926	Operated by St. Louis-San Francisco Railway Company and its predecessors
Fayetteville Water Company			Employer is not covered
Feather River Pine Mills, Inc.			At least prior to 08/15/1940, the Feather River Pine Mills, Inc. was not an employer
Feather River Railway Company	08/15/1940	11/15/1966	No records are available
Federal Auto Freight Company			Employer is not covered
Federal Barge Line			Employer is not covered
Federal Barge Lines, Inc.	10/01/1953	06/29/1966	Sold to the Birmingham Southern Railroad Company, in August 1966

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Federal Catering Company			Employer is not covered
Federal Credit Unions			Employer is not covered
Federal Creosoting Company			Employer is not covered
Federal Emergency Relief Administration of Arkansas			Employer is not covered
Federal Ice Refrigerating Company			Not an employer and service rendered under a contract dated 02/21/1924 is not creditable
Federal Signal Company			Not an employer and service under a contract dated 12/30/1911 is not creditable
Federal Valley Railroad Company, The	01/29/1918	06/30/1952	Merged into The New York Central Railroad Company, as of 06/30/1952
Feliciana and Eastern Railroad Company			Employer is not covered
Felicity and Bethel Railroad	12/31/1904	06/30/1910	Lease to and operated by the Cincinnati, Georgetown Railroad Company
Felker, W. R., Construction Company			Employer is not covered
Fellsmere Company			Operated by the Fellsmere Railroad, an unincorporated organization
Fellsmere Development Corporation			Employer is not covered
Fellsmere Farms Company			Operated by the Fellsmere Railroad, an unincorporated organization
Fellsmere Railroad	05/01/1911	12/31/1926	Predecessor of Trans-Florida Central Railroad Company
Fenelon Place Elevator			Employer is not covered. Known also as the Fourth Street Lift and the Fourth Street Elevator
Fenix Holding Company			Investigation closed 09/28/2000
Ferdinand Corporation, The	10/01/1990	05/26/2006	Employer coverage terminated 5/26/2006
Ferdinand and Huntingburg Railroad Company	12/18/1987	09/26/1990	Ceased to be a rail carrier employer effective September 26, 1990.
Ferdinand Railroad Company	11/01/1911	12/17/1987	
Ferdinand Railway Company	02/28/1909	10/31/1911	
Ferdinand Railway Company	02/28/1909	10/31/1911	See Ferdinand Railroad Company
Ferguson & Edmondson Company			Not an employer and service under a contract dated 10/05/1923 is not creditable
Fernglen Railroad Co. Inc.			Investigation closed 04/04/1994
Fernwood, Columbia & Gulf Railroad Company	04/13/1920	08/30/1972	Merged into the Illinois Central Gulf Railroad Company
Fernwood and Gulf Railroad Company	03/15/1906	04/12/1920	
Fernwood Lumber Company (Mississippi)	04/08/1891	03/15/1906	
Fernwood and Gulf Railroad Company	03/15/1906	04/12/1920	See Fernwood, Columbia & Gulf Railroad Company
Fernwood Lumber Company (Mississippi)	04/08/1891	03/15/1906	See Fernwood, Columbia & Gulf Railroad Company
Fiborn Limestone Company			Employer is not covered
Fidelity Construction Company			Not an employer and individuals engaged in service under a contract is not creditable
Fidelity Ferry Company, The	11/17/1902	12/11/1910	See Pittsburgh, Allegheny & McKees Rocks Railroad Company
Fillmore & Western Freight Service, LLC			Investigation closed 05/24/2004
Fillmore Western Railway Company	11/27/1996	01/22/1999	Ceased to be an employer effective 01/22/1999, the date upon which it ceased operations.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Findlay, Arcadia & Fostoria Railway Company	07/01/1931	01/16/1932	Succeeded on 07/01/1931, to the properties of the Toledo, Fostoria & Findlay Railway Co.
Findlay, Fort Wayne & Western Railroad Company, The	08/11/1890	04/07/1894	See Baltimore and Ohio Railroad Company, The
Findlay, Fort Wayne and Western Railway Company, The	11/07/1894	07/06/1903	See Baltimore and Ohio Railroad Company, The
Findlay, J. H., Coal and Lumber Company			Employer is not covered
Finger Lakes Railway Corporation	07/22/1995	DATE	
Finkbine Lumber Company			Employer is not covered
Firebar Corporation			Employer is not covered
Firestone Tire and Rubber Company			Employer is not covered
First Coast Railroad	03/31/2005		
First Farwest Corporation			Investigation closed 08/06/1998
First Union Rail			Investigation closed 09/14/1988
Fisher Lumber Corporation			Not an employer and service is not creditable
Fitchburg Railroad Company	03/01/1842	06/30/1900	See Boston and Maine Railroad
Fitzgerald and Company, Inc.			Not an employer and service under contract is not creditable
Fitzgerald, J. F., Construction Company			Not an employer and service under contract is not creditable
Fitzgerald, Ocilla and Broxton Railroad Company	06/18/1907	06/15/1915	Records prior to April 1907 and subsequent to July 1909 are not available
Broxton, HazElhurst and Savannah Railroad	04/15/1907	06/07/1907	
Ocilla and Valdosta Railroad	07/20/1905	04/14/1907	
Fitzgerald, Ocmulgee & Red Bluff Railway Company	07/01/1902	02/28/1907	Charter surrendered 02/28/1907. No records are available
Fitzgerald Railcar Services			Investigation closed 08/26/1992
Flats Industrial Railroad Co.	10/07/1996	DATE	Subsidiary of Casco Bay Tug Boats
Fleet Management Inc.	08/17/1982	12/11/1987	Subsidiary of Fruit Growers Express Co.
Flemingsburg and Northern Railroad Company	12/31/1919	01/31/1956	
Cincinnati, Flemingsburg and Southeastern Railroad Co.	06/02/1905	12/31/1919	
Covington, Flemingsburg & Ashland Railway Co.; The	04/25/1892	06/01/1905	
Covington, Flemingsburg & Southeastern Railway Co.	02/11/1880	04/24/1892	
Flemington, Hinesville & Western Railroad	01/01/1913	02/10/1916	See Savannah, Hinesville & Western Railroad
Fletcher, W. & A., Iron Works			Employer is not covered
Flint Belt Railroad Company	06/06/1921	11/30/1955	Merged with The Chesapeake & Ohio Railway Company, The
Flint, D. W., Transportation Company			Employer is not covered
Flint, Erving & Stoner Lumber Company			Employer is not covered
Flint and Pere Marquette Rail Road Company	08/31/1880	12/31/1899	See Pere Marquette Railway Company
Flint River and Gulf Railway Company	10/14/1901	06/30/1907	See Georgia, Ashburn, Sylvester & Camilla Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Flint River and Northeastern Railroad Company	06/26/1903	10/08/1946	No records are available
Florence and Cripple Creek Railroad Company	05/10/1893	04/30/1915	See Midland Terminal Railway Company, The
Florence Railroad Company	02/04/1882	07/17/1898	See Atlantic Coast Line Railroad Company
Florence Railroad and Improvement Company	02/28/1889	05/31/1897	See Louisville and Nashville Railroad Company
Florida, Alabama & Gulf Railroad Company	09/28/1911	10/19/1919	See Andalusia, Florida & Gulf Railway Company
Florida & Alabama Land Company	09/01/1911	09/28/1911	See Andalusia, Florida & Gulf Railway Company
Florida and Alabama Railroad			Employer is not covered. Owned & operated by Bagdad Land & Lumber Co. of Florida
Florida Central and Gulf Railway	11/18/1919	04/01/1930	See Seaboard Air Line Railroad Company
Standard and Hernando Railroad Company	05/20/1908	07/12/1916	
Florida Central and Peninsular Railroad Company	01/20/1893	08/25/1903	See Seaboard Air Line Railroad Company
Florida Central and Peninsular Railroad Company, The	11/17/1888	01/19/1893	See Seaboard Air Line Railroad Company
Florida Central Railroad Company	10/31/1907	10/06/1914	See Atlantic Coast Line Railroad Company
Florida Central Railroad Company	11/22/1986	DATE	
Florida East Coast Car Ferry Company	12/00/1916	08/31/1931	
Florida East Coast Deliveries, Inc.	01/01/1977	DATE	Subsidiary of Florida East Coast Railway Company Notice cancels Notice # 79-21 dated 2/28/79 incorrect start up date.
Florida East Coast Deliveries, Inc.	11/01/1977	DATE	Subsidiary of Florida East Coast Railway Company
Florida East Coast Highway Dispatch Company	01/01/1977	08/31/1994	Subsidiary of Florida East Coast Railway Company
Florida East Coast Industries, Inc.	02/01/1990	DATE	
Florida East Coast Railway Company	05/28/1892	DATE	Wholly-owned subsidiary of Florida East Coast Industries, Inc.
Florida East Coast Inspections, Inc.	08/21/1969	02/13/1994	Subsidiary of Florida East Coast Railway Company
Florida East Coast Railway Company	05/28/1892	DATE	Wholly-owned subsidiary of Florida East Coast Industries, Inc.
Florida East Coast Railway, LLC	05/28/1892	DATE	As a result of an conversion name changed from Florida East Coast Railway company to Florida East Coast Railway, LLC as filed with the Florida secretary of state effective September 15, 2000.
Atlantic and East Coast Terminal Company	08/11/1905	06/29/2000	Ceased being an employer on June 29, 2000, due to Articles of Dissolution filed with Florida Department of State Division of Corporation.
Atlantic and Western Railroad Company of Florida	03/07/1888	04/30/1893	
Blue Spring, Orange City and Atlantic Railroad Company	08/28/1878	11/28/1887	
Florida East Coast Deliveries Inc.	11/01/1977	DATE	Subsidiary
Florida East Coast Deliveries, LLC	11/01/1977	DATE	As a result of an conversion name changed from Florida East Coast Deliveries, Inc to Florida East Coast Deliveries LLC as filed with the Florida secretary of state effective September 15, 2000.
Florida East Coast Highway Dispatch Company	01/01/1977	08/31/1994	Subsidiary
Florida East Coast Inspections, Inc.	08/21/1969	02/13/1994	Subsidiary
Jacksonville & Atlantic Railroad Company	07/01/1887	01/17/1893	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Jacksonville and Atlantic Railway Company, The	09/28/1892	09/25/1900	
Jacksonville, St. Augustine and Halifax River Railway Co.	02/24/1881	11/01/1892	
Jacksonville, St. Augustine & Indian River Railway Co.	11/02/1892	09/12/1895	
Operations Unlimited, Inc.	05/01/1978	08/31/1994	Subsidiary
Railroad Concrete Crosstie Corporation	09/30/1971	09/22/2000	Ceased being an employer on September 22, 2000. Administration Dissolution by Florida Department of State of Corporations.
Railroad Track Construction Corporation	10/08/1973	07/31/2001	Subsidiary
St. Augustine & Halifax River Railway Company	04/15/1889	12/31/1892	
St. Augustine and Palatka Railway Company, The	02/05/1886	02/28/1889	
St. John's & Halifax River Railway Company	10/11/1888	11/01/1892	
St. John's Railway Company	12/00/1858	12/31/1892	
Southeastern Railway Company	06/01/1899	07/18/1902	
Florida & Georgia Railway Company	07/01/1900	06/30/1907	No records are available
Florida, Georgia and Western Railway Company, The	12/31/1891	06/07/1895	See Seaboard Air Line Railroad Company
Florida Midland and Georgia Railroad Company	02/20/1884	07/09/1894	See Georgia & Florida Railroad
Florida Midland and Georgia Railroad Company, The	07/10/1894	10/21/1894	See Georgia & Florida Railroad
Florida Midland Railroad	04/10/1896	06/30/1902	See Atlantic Coast Line Railroad Company
Florida Midland Railroad Company, Inc.	11/05/1987	DATE	
Florida Midland Railway Company	03/09/1883	04/09/1896	See Atlantic Coast Line Railroad Company
Florida Northern Railroad Company, Inc.	11/29/1988	DATE	
Florida Railroad Association	04/03/1942	12/31/1986	
Florida Railway Company	07/01/1905	10/31/1916	No records are available
Live Oak and Gulf Railway	07/01/1895	08/31/1905	
Suwannee and San Pedro Railroad	07/01/1902	08/31/1905	
Florida Railroad and Navigation Company			Employer is not covered
Florida Railway and Navigation Company	03/05/1884	04/30/1889	See Seaboard Air Line Railroad Company
Florida Southern Railroad Company, The	03/07/1892	03/31/1903	See Atlantic Coast Line Railroad Company
Florida Southern Railway Company, The	04/09/1881	03/06/1892	See Atlantic Coast Line Railroad Company
Florida Townsite Company			Service is creditable to the Seaboard Coast Line Railroad Company
Florida West Coast Railroad Company	12/14/1987	DATE	
Flovilla and Indian Springs Railway	06/01/1907	01/10/1917	No records are available
Floydada and Plainview Railroad Co., The	04/03/1990	12/31/1995	
Flynn Lumber Company	04/15/1910	01/01/1920	An employer only to its operation of the line of the Kanawha & West Virginia RR Co.
FM Industries, Inc.			Investigation closed 07/29/1992

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
FNG Logistics Company			Employer is not covered
Fogg Brothers Commissary Company			Not an employer and service under contract is not creditable
Foley Brothers, Inc.			Not an employer and service under contract is not creditable
Foley, Welch and Stewart			Not an employer and service under contract is not creditable
Fonda, Johnstown and Gloversville Rail Road Company	01/01/1867	12/22/1902	See Fonda, Johnstown and Gloversville Railroad Company
Fonda, Johnstown and Gloversville Railroad Company	12/23/1902	DATE	Subsidiary of Delaware Otsego Corporation
Fonda, Johnstown and Gloversville Rail Road Company	01/01/1867	12/22/1902	
Gloversville and Broadalbin Railroad Company, The	04/17/1895	04/30/1931	
Fonfulco, Inc.			Investigation closed 05/28/1993. Subsidiary of Fonda, Johnstown and Gloversville Railroad Co.
FPN-USA, Inc			not an employer and has not begun railroad . operations at this time
Ford & Kimball			Not an employer and service under contract is not creditable
Ford Motor Company (Delaware)			Employer is not covered
Ford Motor Company (Michigan)			Employer is not covered. See Ford Motor Company (Delaware)
Fordson Coal Company			Employer is not covered
Fordyce Lumber Company			Employer is not covered
Fordyce and Princeton Railroad Company	02/28/1890	DATE	Subsidiary of Georgia-Pacific Corporation
Fore River Railroad	12/31/1902	01/06/1919	See Fore River Railroad Corporation
Fore River Railroad Corporation	01/06/1919	DATE	
Fore River Railway Company, Inc.	04/01/1986	01/31/1992	Owned by National Railway System, Inc.
Fore River Ship & Engine Company			See Fore River Railroad
Fore River Shipbuilding Company, The			See Fore River Railroad
Fore River Shipbuilding Corporation			See Fore River Railroad
Fore River Transportation Corporation	07/01/2001	DATE	Wholly owned subsidiary of Massachusetts Water Resources Authority
Forest Products Treating Company			Employer is not covered. See Neavill, John T.
Forest Transit Cmmssn d/b/a Nicolet Badger Northern RR	07/13/1983	12/30/1995	See Nicolet Badger Northern Railroad
Fort Benning Railroad	10/18/1932	09/30/1966	Switching operation were taken over by the Holt Terminal Railroad
Fort Bragg Railroad			Employer is not covered
Fort Bragg and Southeastern Railroad Company	03/25/1903	01/08/1907	See Northwestern Pacific Railroad Company
Fort Collins Development Railway Company, The	11/10/1902	01/24/1908	See Colorado and Southern Railway Company, The
Fort Dodge, Des Moines & Southern Railroad Company	02/27/1906	04/30/1943	See Fort Dodge, Des Moines & Southern Railway Company
Fort Dodge, Des Moines & Southern Railway Company	05/01/1943	10/1/1995	Ceased being an employer on November 1, 1995 when parent Company Chicago & Northwestern was terminated.
Crooked Creek Railroad and Coal Company	12/31/1872	05/01/1916	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Des Moines Western Railway Company	02/10/1902	08/12/1913	
Fort Dodge, Des Moines & Southern Railroad Company	02/27/1906	04/30/1943	
Marshalltown and Dakota Railway Company	05/31/1895	01/01/1903	
Newton and Northwestern Railroad	10/08/1902	01/04/1909	
Fort Dodge, Des Moines & Southern Transportation Co.			Employer is not covered
Fort Dodge Street Railway Company	01/01/1911	11/14/1925	Service is creditable as service to the Fort Dodge, Des Moines & Southern Railway CO.
Fort Leavenworth Rail Road Company	08/02/1871	03/04/1889	See Chicago, Rock Island & Pacific Railroad Company
Fort Madison and Northwestern Railway Company, The	05/16/1872	02/29/1890	See Chicago, Burlington and Quincy Railroad Company
Fort Myers Southern Railroad Company	06/10/1918	DATE	Company's railroad operated by Atlantic Coast Line Railroad Company
Fort Orange Paper Company			Employer is not covered
Fort Scott Belt Terminal Railway Company, The	10/12/1889	07/19/1891	See Missouri Pacific Railroad Company
Fort Scott Central Railway Company, The	07/20/1891	08/09/1909	See Missouri Pacific Railroad Company
Fort Scott & Eastern Railway Company, The	10/12/1889	07/19/1891	See Missouri Pacific Railroad Company
Ft. Scott, Iola and Western Railway Company, The	06/24/1901	04/10/1902	See Missouri-Kansas-Texas Railroad Company
Fort Scott & Southern Railway Company, The	10/12/1889	07/19/1891	See Missouri Pacific Railroad Company
Fort Scott, Wichita and Western Railway Company, The	07/06/1887	07/01/1891	See Missouri Pacific Railroad Company
Fort Smith Horse and Mule Company			Employer is not covered
Fort Smith Light and Traction Company			Employer is not covered
Fort Smith Lumber Company			Employer is not covered
Fort Smith, Poteau & Western Railroad Company	12/24/1915	01/01/1919	No records are available
Fort Smith, Poteau & Western Railway Company	07/01/1906	12/23/1915	
Fort Smith, Poteau & Western Railway Company	07/01/1906	12/23/1915	See Fort Smith, Poteau & Western Railroad Company
Fort Smith Railroad Company	07/07/1991	DATE	Subsidiary of Pioneer Railcorp
Fort Smith Stockyards Company	06/09/1945	7/17/1972	An employer but with respect only to the loading and unloading of railborne livestock
West Fort Smith Stockyards	01/01/1938	06/08/1945	
Fort Smith Stockyards Company	06/09/1945	7/17/1972	Ceased to be an employer 7/17/1972. No Rail Access since 1966.
Fort Smith, Subiaco & Eastern Railroad Company	02/03/1908	02/28/1919	See Fort Smith, Subiaco & Rock Island Railroad Company
Fort Smith, Subiaco & Rock Island Railroad Company	02/01/1919	12/30/1949	
Fort Smith, Subiaco & Eastern Railroad Company	02/03/1908	02/28/1919	
Fort Smith Suburban Railway Company	07/29/1902	03/02/1956	See Missouri Pacific Railroad Company
Fort Smith and Van Buren Railway Company	09/16/1904	07/06/1992	Merged into Kansas City Southern Railway Company, Inc.
Fort Smith & Western Railroad Company	01/25/1899	01/31/1923	See Fort Smith and Western Railway Company
Fort Smith and Western Railway Company	01/10/1921	04/27/1940	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Fort Smith & Western Railroad Company	01/25/1899	01/31/1923	
Fort Street Union Depot Company	08/24/1889	07/31/1969	Merged with The Chesapeake and Ohio Railway Company, on 08/01/1969
Fort Wayne, Bluffton and Marion Traction Company			Employer is not covered
Fort Wayne, Cincinnati and Louisville Railroad Company	11/11/1886	05/27/1890	See New York, Chicago and St. Louis Railroad Company, The
Fort Wayne & Decatur Traction Company			Employer is not covered
Fort Wayne and Eastern Railroad Company, The	03/20/1894	11/07/1894	See Baltimore and Ohio Railroad Company, The
Fort Wayne and Illinois Railroad Company, The	09/01/1887	09/30/1887	See New York, Chicago and St. Louis Railroad Company, The
Fort Wayne & Jackson Railroad Company	01/05/1880	12/31/1981	Ceased being an employer on December 31, 1981
Fort Wayne-Lima Railroad Company	04/01/1927	08/31/1932	No records are available
Fort Wayne, Van Wert & Lima Traction Company	01/26/1921	03/31/1927	
Fort Wayne, Logansport, Lafayette and Lima Traction Co.	05/29/1903	02/01/1904	The Fort Wayne & Wabash Valley Traction Company was known by this name during this period
Fort Wayne and Northern Indiana Traction Company	02/25/1911	01/14/1920	See Indiana & Michigan Electric Company
Fort Wayne and Northwestern Railway Company	04/14/1913	09/30/1924	See Indiana & Michigan Electric Company
Fort Wayne Rolling Mill Corporation			Employer is not covered
Fort Wayne and Southwestern Traction Company	12/14/1901	10/01/1904	See Indiana & Michigan Electric Company
Fort Wayne & Springfield Railway Company			Employer is not covered
Fort Wayne Union Railway Company	10/11/1922	05/01/1990	Merged into the Norfolk and Western Railway Company
Fort Wayne Union Stock Yards Company Inc.	05/15/1940	07/31/1960	An employer but with respect only to the loading and unloading of railborne livestock
Fort Wayne Union Stockyards Company	06/11/1921	05/14/1940	An employer but with respect only to the loading and unloading of railborne livestock
Fort Wayne, Van Wert & Lima Traction Company	01/26/1921	03/31/1927	See Fort Wayne-Lima Railroad Company
Fort Wayne and Wabash Valley Traction Company	02/17/1904	02/28/1911	See Indiana & Michigan Electric Company
Fort Wayne, Logansport, Lafayette & Lima Traction Co.	05/29/1903	02/17/1904	Name by which Ft. Wayne & Wabash Valley Traction Co. was known during this period
Fort William Henry Hotel Company			Employer is not covered
Fort Worth Belt Railway Company	11/26/1895	10/31/1978	Nov. 1, 1978, merged into Missouri Pacific Railroad Company (Delaware)
Fort Worth and Dallas Belt Railroad	06/20/1994	DATE	Subsidiary of Tarantula Corporation Last reviewed 12/2/09
Fort Worth & Dallas Railroad Company	10/01/1988	DATE	Subsidiary of Tarantula Corporation Last reviewed 12/2/09
Fort Worth and Denver City Railway Company	06/06/1873	08/07/1951	Name changed to Fort Worth and Denver Railway Company on 08/07/1951
Fort Worth and Denver City Railway Employees' Hospital Assn	05/01/1947	05/13/1952	Name changed to Fort Worth & Denver Railway Employees' Hospital Association on 05/13/1952
Wichita Valley Railway Hospital Association	12/31/1923	04/30/1947	Merged
Fort Worth and Denver City Railway Hospital Association	10/23/1899	05/01/1947	Succeeded on 05/01/47 by the Fort Worth & Denver City Railway Employees' Hospital Association
Fort Worth and Denver Northern Railway Company	05/20/1929	06/13/1952	Properties acquired by the Fort Worth and Denver Railway Company
Fort Worth and Denver Railway Company	06/06/1873	12/31/1982	Merged into Burlington Northern Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Fort Worth and Denver City Railway Company	06/06/1873	08/07/1951	Name by which Fort Worth and Denver Railway Company was known during this period
Fort Worth and Denver Railway Employees' Hospital Association	05/13/1952	04/30/1971	Successor to the Ft Worth & Denver City Railway Hosp. Assoc. & the Wichita Vly Railway Hosp. Assn
Fort Worth and Denver City Railway Employees' Hospital Assn	05/01/1947	05/13/1952	Name by which Ft. Worth & Denver City Railway Employees' Hsptl Assn was known during this period
Fort Worth Livestock Handling Company	06/01/1940	5/24/1973	Ceased to be an employer on May 24, 1973. Did away with Rail Operations.
Fort Worth and New Orleans Railway Company	06/13/1885	08/22/1901	See Texas and New Orleans Railroad Company
Fort Worth Railway Services, Inc.	09/01/1978	12/31/1979	Subsidiary of St. Louis Refrigerator Car Company
Fort Worth & Rio Grande Railway Company	06/01/1885	03/01/1937	See Gulf, Colorado and Santa Fe Railway Co. & St. Louis, San Francisco & Texas Railway Co.
Fort Worth & Western Railroad Company, Inc.	11/01/1988	DATE	Subsidiary of Tarantula Corporation
Fort Worth Stock Yards Company	03/23/1893	05/31/1940	An employer but with respect only to the loading and unloading of railborne livestock
Fort Worth Union Passenger Station Company	07/18/1899	09/01/1960	See Gulf, Colorado and Santa Fe Railway Company
Fosburgh Lumber Company			Employer is not covered. Succeeded by the Hollister Lumber Company
Foster-Latimer Lumber Company			Employer is not covered
Foster-Latimer Lumber Company's Railroad			Employer is not covered
Foster Townsend Rail Logistics, Inc			Employer is not covered
Fostona & Fremont Railway Company	12/01/1912	01/16/1932	No records are available
Foundation Company, The			Not an employer and service is not creditable
Four Rivers Finance Company, Inc	10/30/2003	DATE	2003 when it began operations and first compensated employees.
Four States Memorial Hospital			Employer is not covered
Fourche River Valley and Indian Territory Railway Company	07/31/1906	10/01/1923	No records are available
Arkansas River & Southerm Railway Company	08/20/1904	07/30/1906	
Fourteen - Eleven Corporation			Investigation closed 06/12/1995
Foust-Yarnell Stock Yards	01/01/1905	03/31/1951	An employer only to the loading & unloading of railborne livestock at its yards at Chattanooga, TN
Fox Chase Rapid Transit Dptmnt & Div. of SPTA	10/05/1981	12/31/1982	Jan. 1, 1982, merged into Regional High Speed Lines
Fox & Illinois Union Railway Company	10/21/1910	02/01/1939	
Fox, John W., Inc.			Employer is not covered
Fox River Valley Railroad Corporation	10/01/1987	11/19/1993	Owned by Itel Rail Corp. Operating assets were sold to Wisconsin Central Transportation Corp.
Fox Valley Bus Lines, Inc.			Employer is not covered
Fox Valley & Western, Ltd.	08/28/1993	DATE	
Francis, Mary, Coal Company			Employer is not covered
Frankfort & Cincinnati Railroad Company	02/07/1927	12/31/1985	Owned and controlled by Pinsley Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Frankfort and Cincinnati Railway Company	02/27/1897	02/03/1927	
Kentucky Midland Railway Company	06/30/1889	02/26/1897	
Frankfort & Cincinnati Railway Company	02/27/1897	02/03/1927	See Frankfort & Cincinnati Railroad Company
Frankfort & Southeastern Railroad Company	12/02/1885	05/15/1892	See Ann Arbor Railroad Company, The
Franklin and Abbeville Railway Company, The	03/16/1903	06/30/1934	See Texas and New Orleans Railroad Company
Franklin & Carolina Railroad	02/01/1946	05/31/1958	See Atlantic Coast Line Railroad Company
Franklin and Clearfield Railroad Company			Employer is not covered
Franklin County Railroad Corporation	10/21/1985	02/29/1988	Wholly-owned subsidiary of Laurinburg & Southern Railroad Company
Franklin and Megantic Railroad Company	02/04/1887	06/29/1897	See Sandy River and Rangeley Lakes Railroad
Franklin and Megantic Railway Company	06/30/1897	01/29/1908	See Sandy River and Rangeley Lakes Railroad
Franklin and Pittsylvania Railroad Company, The	05/01/1914	08/12/1922	See Franklin & Pittsylvania Railway Company
Franklin & Pittsylvania Railway Company	08/13/1922	06/05/1932	Sold to the Norfolk and Western Railway Company
Franklin and Pittsylvania Railroad Company, The	05/01/1914	08/12/1922	
Franklin Railway Oil Corporation			Employer is not covered
Franklin and Tilton Railroad	07/30/1889	11/24/1942	Leased by the Boston and Maine Railroad Co. or its predecessor
Fraser-Bruce Engineering Company, Inc.			Employer is not covered
Fraser N.H. LLC			Employer is not covered
Fraternal Hall Association			Employer is not covered
Frederick and Middletown Railroad Company	10/02/1905	12/07/1909	See Potomac Edison Company, The
Frederick and Middletown Railway Company	04/06/1894	12/01/1905	See Potomac Edison Company, The
Frederick Railroad Company	12/07/1909	04/07/1913	See Potomac Edison Company, The
Frederick, Thurmont and Northern Railway Company	04/09/1898	04/10/1900	See Potomac Edison Company, The
Fredericksburg & Northern Railway Company	12/28/1917	08/15/1942	
San Antonio, Fredericksburg & Northern Railway Company	11/01/1913	12/31/1917	
Freedonia Valley Railroad, Inc.			Investigation closed 01/31/2000
Freehold and New York Railroad Company, The	11/03/1888	01/09/1890	See Carolina & Western Railroad
Freehold and New York Railway Company, The	06/29/1877	11/02/1888	See Central Railroad Company of New Jersey, The
Freeo Valley Railroad Company	12/31/1907	03/04/1925	No records are available
Freeport Sulphur Company (Texas)			Employer is not covered
Freight Agents Association, Bellingham, Washington	10/31/1929	01/16/1932	
Freight Agents' Association of Detroit	07/01/1915	04/30/1961	
Freight Agents Association of Seattle - Sectional Committee	06/27/1902	12/31/1974	Ceased to be a rail carrier effective close of business December 31, 1974.

Employer	Covered From	Covered To	Remarks
Frght Station Sect. Div. 1-Operating Assoc. of American RRs			
Freight Agents' Association of Spokane, Washington	04/10/1905	12/31/1995	Ceased being an employer on December 31, 1995, when parent comp ceased operation (BA # 7234) Western Railroad Association
Freight Services Incorporated			Investigation closed 03/06/1995
Freight Traffic Committee-Central Territory Railroads	11/15/1898	08/03/1961	Name changed to Trunk Line-Central Territory Railroads Tariff Bureau effective 08/03/1961
Chicago Freight Association	11/15/1898	01/01/1949	Name by which Freight Traffic Committee was known during this period
Fremont Dinner Train			Investigation closed 01/26/1995
Fremont, Elkhorn and Missouri Valley Railroad Company	03/01/1869	02/16/1903	See Chicago and North Western Transportation Company
Fremont Stock Yards and Land Company	02/01/1909	08/31/1949	An employer but with respect only to its loading and unloading of railborne livestock
Fremont West Point & Pacific Railway, Inc.	11/02/1987	04/16/1988	Ceased to be an employer effective 01/22/1999, the date upon which it ceased operations.
French Broad Railroad Company	06/01/1919	10/09/1925	No records are available
Madison County Railway Company	07/04/1911	05/30/1919	
French Line			Employer is not covered
Fresno Interurban Railway Company	04/04/1914	DATE	Since 04/29/1926, leased to The Atchison, Topeka and Santa Fe Railway Co.
Fresno Traction Company	09/22/1903	12/01/1934	Service prior to 09/22/1903 is not creditable. See Visalia Electric Railroad Co.
Frick, H. C., Coke Company			Employer is not covered
Frisco Employees' Hospital Association	12/28/1898	05/31/1968	
Frisco Region UTU Productivity Fund	NA		See 1621
Frisco Refrigerator Line	11/30/1911	04/30/1920	Service subsequent to 04/30/1920 is not creditable. See St. Louis-San Francisco Railway Co.
Frisco Transportation Company	06/17/1938	02/01/1961	An employer but with respect only to its bus enterprise
Fritz Car & Equipment Inc.			Investigation closed 04/20/1994
Fritz-Rumer-Cooke Company			Not an employer and service under contract is not creditable
Froelich & Emery Engineering Company			Employer is not covered
Frontier Rail Corporation			Employer is not covered
Frost Lumber Industries, Inc.			See Mansfield Railway & Transp. Co. Prior to 07/01/1925 known as Frost-Johnson Lumber Co.
Frost Lumber Industries, Inc., of Texas			Employer is not covered
Fruit Despatch Company			Employer is not covered
Fruit Growers Express Company	03/18/1920	DATE	Subsidiary of CSX Corporation
Fleet Management, Inc.	08/17/1982	12/11/1987	Subsidiary
Fruit Growers Express, Inc.			Employer is not covered
Fruit Growers Dispatch, Inc.	05/24/2004	DATE	
FSA REbuilding Inc.			Investigation closed 10/08/1993. Wholly-owned subsidiary of Brenco Inc.
Fuller, George A., Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Fuller, O. O., Construction Company			Employer is not covered
Fullers Express Company	08/28/1906	12/01/1915	Covered as an Express Co. Service prior to 08/28/1906 is not creditable.
Fullers Paterson Express			Employer is not covered. Succeeded by the Fullers Express Company
Fulton Chain Railroad Company	01/20/1896	02/24/1902	See Fulton Chain Railway Company
Fulton Chain Railway Company	02/25/1902	07/11/1932	See New York Central Railroad Company (Delaware), The
Fulton Chain Railroad Company	01/20/1896	02/24/1902	
Fulton County Narrow Gauge Railway Company	09/25/1878	12/01/1908	See Chicago, Burlington and Quincy Railroad Company
Fulton County Railroad, Inc.	04/01/1998	DATE	
Fulton County Railway, LLC	08/30/2004	DATE	
Fulton Upper Empire, LLC			Investigation closed 11/18/2009.
Fun Trains, Inc.			Investigation closed 01/15/1998.
Funding Systems Railcars, Inc.	09/18/1978	DATE	Wholly-owned subsidiary of FSC Corporation
Gadsden Car Works	10/26/1906	10/11/1923	Service prior to 10/26/1906 is not creditable. No records are available
Gaffney Wood Products Company			Employer is not covered
Gahagan, W. H., Inc.			Employer is not covered
Gainesville & Gulf Railway Company	07/01/1895	02/24/1907	See Jacksonville, Gainesville & Gulf Railway
Gainesville, Jefferson & Southern Railroad	08/23/1872	08/02/1904	See Gainesville Midland Railroad Company
Gainesville, Jefferson & Southern Railroad Company	08/23/1872	08/02/1904	See Georgia Railroad (Lessee Organization)
Gainesville Midland Railroad Company	03/10/1939	DATE	
Gainesville, Jefferson & Southern Railroad	08/23/1872	08/02/1904	
Gainesville Midland Railway	08/02/1904	03/09/1939	
Gainesville Midland Railway	08/02/1904	03/09/1939	See Gainesville Midland Railroad Company
Gainesville & Northwestern Railroad Company	07/01/1913	07/01/1933	
Gainesville, Rocky Point & Micanopy Railway Company	03/31/1884	06/30/1895	See Jacksonville, Gainesville & Gulf Railway
Gales Creek & Wilson River Railroad Company	04/02/1917	12/31/1943	See Spokane, Portland and Seattle Railway Company
Galesburg & Great Eastern Railroad Company	04/03/1898	07/31/1960	No records are available
Galesburg & Kewanee Electric Railway Company			Employer is not covered
Galesburg Railway & Light Company			Employer is not covered
Galesburg Railway, Lighting & Power Company			Employer is not covered
Galesburg, Rockford & Northern Railroad Company	07/05/1917	05/04/1922	See Hooppole, Yorktown and Tampico Railroad
Gallatin Light, Power & Railway Company	04/05/1892	12/17/1897	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Gallatin Valley Electric Railway	03/23/1908	09/07/1910	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Gallatin Valley Railway Company	09/08/1910	01/01/1919	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Gallipolis & Point Pleasant Railway Company			Employer is not covered
Galport Terminal, Inc.			Employer is not covered. Wholly-owned subsidiary of Norton, Lilly & Company, Inc.
Galveston Bay Lines			See Demurrage and Storage Bureau (Galveston Bay Lines)
Galveston, Beaumont and Northeastern Railway	07/01/1907	04/30/1912	No records are available
Galveston Electric Company			Employer is not covered
Galveston, Harrisburg & San Antonio Railroad	11/01/1918	02/28/1919	See Galveston, Harrisburg & San Antonio Railroad
Galveston, Harrisburg and San Antonio Railway Co., The	07/27/1870	07/01/1934	See Texas and New Orleans Railroad Company
Galveston-Houston Electric Railway Company			Employer is not covered
Galveston, Houston and Henderson Railroad Company	12/01/1892	12-31-1989	Employees paid by The International and Great Northern Railroad Company/ term g-215 12-18-07
Galveston, Houston & Northern Railway Company, The	03/30/1899	09/28/1905	See Texas and New Orleans Railroad Company
Galveston, La Porte & Houston Railway Company	10/07/1892	04/30/1899	See Texas and New Orleans Railroad Company
Galveston Railroad, L.P.	06/01/1991	DATE	
Galveston Railway, Inc.	11/05/1987	03/31/1991	Assets transferred to Galveston Railroad, LP, BA # 3883
Galveston, Sabine and St. Louis Railway Company	12/18/1882	06/22/1888	See Gulf, Colorado and Santa Fe Railway Company
Galveston Terminal Association (Texas)	01/02/1918	10/31/1918	Service creditable to the Gulf, Colorado and Santa Fe Railway Company
Galveston Terminal Railway Company	08/29/1905	12/31/1985	Ceased being an employer on December 31, 1985 ,Merged into Burlington Northern
Galveston and Western Railway Company	07/01/1889	06/30/1894	See Gulf, Colorado and Santa Fe Railway Company
Galveston Wharf Company	02/11/1860	11/30/1940	See Board of Trustees of the Galveston Wharves
Board of Trustee of the Galveston Wharves (Texas)	12/01/1940	11/05/1987	Successor of Galveston Wharf Company
Garbe Iron Works Inc.			Investigation closed 03/24/1994
Garbutt & Donovan Short Line	07/01/1905	06/30/1909	No records are available
Gardner-Denver IMD, Div of Cooper Industries			Investigation closed 10/07/1992
Garden City Co-op, Inc., The			Employer is not covered
Garden City Northern Railway, Inc., The	09/07/1989	09/01/1991	Merged
Garden City Western Railway, Inc., The	05/29/1915	DATE	Subsidiary
Garden City Northern Railway, Inc., The	09/07/1989	09/01/1991	Merged into the Garden City Western Railway Company effective 09/01/1991
Garden City Sale Company			Employer is not covered
Garden City Western Railway Company, The	05/29/1915	DATE	Subsidiary of Garden City Co-Op Incorporate. Update still covered 6/24/2009.
Gardendale Railroad, Inc	07/14/2010	DATE	Name change . See Railroad Switching Services of Missouri.
Garden Spot & Northern Ltd. Partnership			Employer is not covered
Garland Coal and Mining Company			Employer is not covered
Garland Western Railway Company	04/17/1903	08/31/1909	See Missouri Pacific Railroad Company
Gary Connecting Railroad	07/15/1920	07/01/1930	See Indiana Railroad

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Gary & Interurban Railroad Company			Employer is not covered
Gary & Interurban Railway Company			Employer is not covered
Gary Railway Company	12/04/1888	DATE	Name change Elgin, Joliet and Eastern Railway Company (EJ&E) on 1/28/09
Gary Railways, Inc.			Employer is not covered
Gary Railways Company	08/15/1925	01/01/1943	Gary Railways, Inc. was known by this name during this period
Gary Street Railway Company		08/15/1925	Gary Railways, Inc. was known by this name during this period
Gary Tube Company			Employer is not covered
Gary & Western Railway Company	10/06/1906	06/18/1928	See New York Central Railroad Company (Delaware), The
Garyville Northern Railroad Company	10/08/1917	06/13/1932	
Gasconade Railway Construction Company			Not an employer and service under a contract dated 06/08/1901 is not creditable
Gate City Ice and Pre-Cooling Company	04/30/1910	06/30/1914	07/01/1914, operations were taken over by the Atchison, Topeka and Santa Fe Railway Co.
Gate City Lumber Railroad Company	12/31/1887	10/28/1888	See Texas and Pacific Railway Company
Gates Brothers & Ben Castellini			Not an employer and service under contracts is not creditable
Gates - Castellini Company			Not an employer and service under contracts is not creditable
Gates Company			Not an employer and service under contracts is not creditable
Gates, Ralph, Mike Gates & Castellini			Not an employer and service under contracts is not creditable
Gates and Castellini			Not an employer and service under contracts is not creditable
Gates and Castellini Company			Not an employer and service under contracts is not creditable
Gates Company			Not an employer and service under contracts is not creditable
Gates, Mike and Ben Castellini			Not an employer and service under contracts is not creditable
Gateway Eastern Railway Company	01/31/1994	DATE	Subsidiary of Kansas City Southern
Gateway Railcar Service Co., Div. of Railcar Specialities			Investigation closed 09/02/1992
Gateway Western Railway Company	01/10/1990	10/01/2001	Merged with its affiliate Kansas City Southern Railroad Company BA #1806.
CMW Acquisition Corp.			Name by which Gateway Western Railway Company was known prior to 01/08/1990
GATX Corporation			Investigation closed 08/19/1992
Gauley River Railroad, LLC			Investigation closed 03/25/1999
Gayoso Lumber Company			Employer is not covered
G. C. & S. F. Hospital Association	06/10/1891	11/02/1965	On 11/02/1965, the name was changed to the Santa Fe Employees Hospital Association, (Santa Fe - Terminated 7/1/1996)
G E Capital Railcar Repair Services Corp			Employer is not covered
G E Electronic Services			Investigation closed 03/14/1994
G E Transportation Systems			Investigation closed 11/30/1993
General American Car Company			Employer is not covered
General American Refrigerator Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
General American Tank Car Corporation			Employer is not covered
General American Transportation Corporation			Employer is not covered
General Building Service			Not an employer and service is not creditable
General Carloading Company, Inc.			Employer is not covered
General Central Railway, L.P.	11/01/1991	DATE	
General Chemical Company			Employer is not covered
General Committee of Adjustment of Divisions 419 & 868 of Brotherhood of Locomotive Engineers			Employer is not covered Committee on New York Rapid Transit Corporation
General Electric Company			Employer is not covered
General Electric Railcar Repair Services Corporation			Employer is not covered. Subsidiary of GE Railcar Services
General Engineering & Construction Company	05/15/1922	05/15/1923	Individuals under contract (05/01/1922) is creditable to Cleveland, Cincinnati, Chicago & St. Louis Railway Co
General Managers Association of Chicago	04/20/1886	12/31/1995	See Association of Western Railways
Chicago Association of General Superintendents of Railways	07/20/1886	05/16/1905	
General Superintendents Association of Chicago	05/17/1905	12/31/1924	
General Managers Association of New York			Employer is not covered
General Managers Association of the Southeast	05/17/1907	01/01/1918	No records are available
General Mercantile (J. M. Furrh Estate)			See Furrh, J. M., Estate (General Mercantile)
General Railroad Commissary Company			Individuals furnished to the Chicago, Rock Island & Pacific RR Co. are the employees of the carrier
General Railway Corporation	10/08/1999	3/3/2004	Ceased being a covered employer effective March 3, 2004. The Date Administrative dissolution or revocation for a for-profit corp was filed by the state of Missouri.
General Railway Corporation d/b/a Iowa Northwestern Railroad Corporation	06/01/2001	DATE	
General Railway Services, Inc.			Employer is not covered
General Railway Signal Company			Not an employer and service is not creditable
General Refractories Company			Employer is not covered
General Superintendents Association of Chicago	05/17/1905	12/31/1924	See General Managers Association of Chicago
Genesee & Mohawk Valley RR Co., Inc.			Investigation closed-01/04/1995. Wholly-owned subsidiary of Genesee Valley Transportation Co.
Genesee River Railroad Company	08/23/1905	03/12/1915	Operated by the Erie Railroad Company from 10/01/1910 to 03/12/1915
Genesee Valley Transportation Company, Inc.	N/A	N/A	Officers & other employees perform services essential to the operations of the subsidiaries that are owned by GVT, and are employees of the affiliated rail carriers should be reported as such. Preassigned number was cancelled.
Delaware-Lackawanna Railroad Company, Inc., The	08/27/1993	DATE	Subsidiary
Falls Road Railroad Company, Inc.	10/15/1996	DATE	Subsidiary

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Mohawk, Adirondack & Northern Railroad Corporation	06/13/1991	DATE	Subsidiary
Genesee & Wyoming, Inc.			Employer is not covered
Genesee and Wyoming Industries, Inc.	06/20/1978	01/01/2003	Employer was ruled not covered. See B.C.D. 03-06.
Allegheny & Eastern Railroad, Inc.	11/25/1992	01/01/2004	Merged into the Buffalo & Pittsburgh Railroad Inc.
Bradford Industrial Rail, Inc.	05/05/1993	01/01/2004	Subsidiary
Buffalo & Pittsburgh Railroad, Inc.	07/19/1988	DATE	Subsidiary
Corpus Christi Terminal Railroad, Inc.	08/03/1997	DATE	Subsidiary
Danville & Mount Morris Railroad, Inc.	10/21/1889	DATE	Subsidiary
Genesee and Wyoming Railroad Company	03/22/1899	DATE	Wholly owned subsidiary
Golden Isles Terminal Railroad, Inc.	06/09/1998	DATE	Wholly owned subsidiary
GWI Leasing Corporation	01/01/1980	DATE	Subsidiary
GWI Switching Services, LP	04/06/1994	DATE	Subsidiary
Illinois & Midland Railroad, Inc.	02/09/1996	DATE	Subsidiary
Louisiana & Delta Railroad, Inc.	03/11/1987	DATE	Subsidiary
Pittsburgh & Shawmut Railroad, Inc.	04/27/1996	01/01/2004	Subsidiary
Portland & Western Railroad, Inc.	08/18/1995	DATE	Subsidiary
Rochester & Southern Railroad, Inc.	07/21/1986	DATE	Subsidiary
Willamette & Pacific Railroad, Inc.	01/11/1993	DATE	Subsidiary
Genesee and Wyoming Railroad Company	03/22/1899	DATE	Wholly-owned subsidiary of Genesee & Wyoming Industries, Inc.
Genesee and Wyoming Valley Railway Company	12/31/1891	03/31/1899	
Genesee and Wyoming Railroad Services, Inc.	01/01/1993	DATE	
Railroad Services, Inc.	01/01/1993	06/09/1997	Name by which Genesee & Wyoming Railroad Services, Inc. was known during this period
Genesee and Wyoming Valley Railway Company	12/31/1891	03/31/1899	See Genesee and Wyoming Railroad Company
Geneva, Ithaca and Sayre Railroad Company, The	10/02/1876	08/27/1889	See Lehigh Valley Railroad Company
Geneva and Sayre Railroad Company, The	08/28/1889	05/13/1890	See Lehigh Valley Railroad Company
Geneva, Seneca Falls & Auburn Railroad Company, Inc.			Employer is not covered
Geneva Steel Company			Employer is not covered
Geneva and Van Etenville Railway Company	03/13/1890	06/23/1890	See Lehigh Valley Railroad Company
Gentry-Thompson Stockyards Company			Employer is not covered
GenWest Rail Service Inc.			Investigation closed 10/07/1992
George's Creek and Cumberland Railroad Company, The	12/29/1876	02/15/1917	See Western Maryland Railway Company
George's Creek Railway, LLC	4/2/2010	DATE	Became an employer on April 2, 2010, The date of which its employees were first compensated.
Georges Valley Railroad Company	12/31/1893	09/30/1919	See Knox Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Georgetown Barge, Dock, Elevator and Railway Company	09/26/1888	11/30/1891	See Baltimore and Ohio Railroad Company, The
Georgetown, Breckenridge and Leadville Railway Co., The	02/23/1881	04/01/1890	See Colorado and Southern Railway Company, The
Georgetown and Lane's Railroad Company	12/20/1881	06/08/1887	See Seaboard Air Line Railroad Company
Georgetown Rail Equipment Company			Employer is not covered
Georgetown Railroad Company	03/16/1959	DATE	
Georgetown and Western Railroad Company, The	06/09/1887	04/30/1915	See Seaboard Air Line Railroad Company
Georgia & Alabama Division			Investigation closed-08/18/1994- Division of Greater Southwestern Railroad, Inc.
Georgia and Alabama Railway	07/27/1895	02/20/1902	See Seaboard Air Line Railroad Company
Georgia and Alabama Terminal Company	11/09/1898	DATE	Company railroad operated by the Seaboard Air Line Railroad Company
Georgia, Ashburn, Sylvester & Camilla Railway Company	05/09/1922	12/31/1971	Employer coverage terminated 12/31/1971 the date on which it lost its status as a legal entity and result of corp merger.
Flint River and Gulf Railway Company	10/14/1901	06/30/1907	See Southern Railway Company
Gulf Line Railway Company	08/08/1907	08/01/1913	
Hawkinsville & Florida Southern Railway Company	07/11/1896	11/22/1921	
Georgia Car & Locomotive Company			Employer is not covered
Georgia, Carolina and Northern Railway Company, The	02/06/1887	11/07/1901	See Seaboard Air Line Railroad Company
Georgia Central Railway, Div. of Wilmington Terminal RR, Inc.	11/21/1990	10/31/1991	
Georgia Central Railway, L.P.	11/01/1991	DATE	
Georgia Coast and Piedmont Railroad Company	03/17/1906	06/10/1920	No records are available. See Collins & Glennville Railroad Company
Georgia Construction Company	08/29/1935	DATE	Service on and after 08/29/1935 is creditable as service to the Seaboard Air Line Railroad Co.
Georgia Eastern Railroad Company	02/09/1987	05/31/1988	
Georgia, Florida & Alabama Railroad Company	07/16/1927	DATE	Company railroad operated under lease by the Seaboard Air Line Railroad Company
Georgia, Florida & Alabama Railway Company	04/22/1901	12/31/1927	See Seaboard Air Line Railroad Company
Georgia & Florida Railnet, Inc.	05/01/1999	DATE	Wholly-owned subsidiary of North American Railnet, Inc. Name change to Florida Railway Inc effective May 27, 2005.
Georgia & Florida Railroad	01/01/1927	06/30/1963	
Atlantic and Gulf Shoreline Railroad Company	03/30/1900	08/11/1907	
Augusta and Florida Railway Company	02/01/1906	09/30/1907	
Augusta, Gibson & Sandersville Railroad Company	02/04/1887	05/01/1896	
Augusta Southern Railroad Company	04/04/1893	10/31/1919	
Douglas, Augusta & Gulf Railway Company, The	09/11/1902	08/11/1907	
Florida Midland and Georgia Railroad Company	02/20/1884	07/09/1894	
Florida Midland and Georgia Railroad Company, The	07/10/1894	10/21/1894	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Georgia and Florida Railway	07/07/1906	12/31/1926	
Midland Railway Company	09/01/1915	12/31/1922	
Midville, Swainsboro and Red Bluff Railroad	11/05/1888	03/29/1900	
Millen and Southern Railway Company	03/26/1890	10/10/1897	
Millen and Southwestern Railroad Company	10/11/1897	08/11/1907	
Nashville and Sparks Railroad Company, The	03/16/1900	08/11/1907	
Ocilla, Pinebloom and Valdosta Railway	03/22/1905	03/07/1906	
Rogers and Summit Rail Road Company, The	04/23/1889	03/26/1890	
Sandersville & Tennesse Railroad Company	03/04/1875	08/08/1893	
Savannah and Augusta Northern	05/14/1910	11/14/1911	
Savannah, Augusta & Northern Railway	07/01/1908	05/13/1910	
Sparks Western Railroad	09/08/1908	02/26/1911	
Statesboro Northern Railway	07/12/1924	12/31/1926	
Statesboro Terminal Company	12/31/1933	04/01/1935	
Valdosta Southern Railway Company, The	10/22/1894	08/11/1907	
Wadley and Mt. Vernon Extension Railroad Company	09/11/1902	04/04/1905	
Withlacoochee Railway Company, The	05/24/1893	08/08/1895	
Georgia & Florida Railnet, Inc.	05/01/1999	10/25/2012	Wholly owned subsidiary of North America Railnet, Inc.
Georgia and Florida Railway Company	07/01/1963	5/17/1971	Successor to Georgia and Florida Railroad. Subsidiary of Norfolk Southern Corporation
Georgia & Florida Railroad Company, Inc.	04/03/1995	2/11/1999	Wholly-owned subsidiary of Gulf & Ohio Railways Holding Company, Inc., Merged into Gulf & Ohio Railways, Inc. February 11, 1999.
Georgia and Florida Railway	07/07/1906	12/31/1926	See Georgia & Florida Railroad
Georgia and Florida Railway, LLC	10/25/2012	DATE	As a result of a conversion name was changed from a corporation to a Limited Liability Company.
Georgia Great Southern Division			Division of Georgia Southwestern Railroad, Inc.
Georgia Highway Transport Company	08/29/1928	06/30/1959	
Georgia Industrial Realty Company	08/29/1935	DATE	Service on or after 08/29/1935 is creditable as service to the Southern Railway Company
Georgia Iron & Coal Company			Employer is not covered. Succeeded by the Georgia Steel Company in October 1906
Georgia Locomotive Company			Employer is not covered
Georgia, Midland & Gulf Railroad Company, The	09/29/1886	03/31/1896	10/01/1896, merged into the Southern Railway Company
Georgia Midland Railroad, Inc.	02/21/2004	12/16/2009	Ceased being a covered employer on December 16, 2009, the date of the closing of the agreement.
Georgia Midland Railway Company	08/29/1935	DATE	Service on or after 08/29/1935 is creditable as service to the Southern Railway Company
Georgia Midland Railway Company, The	04/01/1896	06/30/1896	See Southern Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Georgia Midland Terminal Company	08/29/1935	12/01/1941	Service from at least 08/29/1935 to 12/01/1941 is creditable as service to the Southern Railway Co
Georgia Northeastern Railroad Company, Inc.	12/15/1987	DATE	
Georgia Northern Railway Company, The	02/07/1894	12/31/1993	Subsidiary of Norfolk Southern Corp. Merged into Georgia Southern & Florida Railway Company 12/31/1993.
Boston and Albany Railroad Company, The	10/04/1891	02/07/1895	
Georgia-Pacific Corporation			Employer is not covered
Amador Central Railroad Company	09/24/1908	03/31/1997	
Ashley, Drew & Northern Railway Company	08/23/1912	07/01/2002	
Chattahoochee Industrial Railroad	07/08/1963	DATE	
Fordyce & Princeton Railroad Company	02/28/1890	DATE	
Gloster Southern Railroad Company	08/06/1986	DATE	Investigation closed 12/01/2008
Marinette, Tomahawk, & Western Railroad Company	12/01/1912	12/31/1991	Subsidiary
Old Augusta Railroad Company	06/15/1982	05/07/2004	
Valdosta Southern Railroad Company, The	02/23/1954	12/31/1991	Subsidiary
Georgia Pacific Railway Company	11/10/1881	08/31/1894	See Columbus and Greenville Railway Company and Southern Railway Company
Georgia Pine Railway Company	12/31/1895	04/22/1901	See Seaboard Air Line Railroad Company
Georgia Ports Authority			See Colonel's Island Railroad and Savannah State Docks Railroad. Investigation closed 04/20/1999
Georgia Power Company			Employer is not covered
Georgia Rail Road and Banking Company	12/12/1833	11/04/1982	Prior to December 18, 1835, known as the Georgia Rail Road Company
Georgia Railroad (Lessee Organization)	04/01/1881	11/04/1982	Rail properties were purchased by the Seaboard Coast Line Railroad
Gainesville, Jefferson & Southern Railroad Company	08/23/1872	08/02/1904	
Milledgeville and Asylum Dummy Railroad Company	12/31/1888	06/28/1893	
Old Capital Railway Company	06/29/1893	02/13/1896	
Georgia Railway & Electric Company			Employer is not covered. Succeeded in 1927 by the Georgia Power Company
Georgia Railway & Power Company			Employer is not covered. Succeeded in 1927 by the Georgia Power Company
Georgia Southern & Florida Railroad Company	09/28/1881	06/30/1895	See Georgia Southern and Florida Railway Company
Georgia Southern and Florida Railway Company	05/22/1895	DATE	Subsidiary of Norfolk Southern Corporation
Atlantic, Valdosta & Western Railway Company	11/01/1897	06/30/1902	
Georgia Northern Railway Company	02/07/1984	12/31/1993	Merged and ceased operations
Georgia Southern & Florida Railroad Company	09/28/1881	06/30/1895	
Live Oak, Perry & South Georgia Railway Company	01/01/1972	12/31/1993	Merged and ceased operations
Georgia Southern Railway Company	12/16/2009	DATE	Became a covered employer 12/16, 2009 , the date on which operations began.
Georgia Southwestern Division			Investigation closed 06/16/1994 - Division of Georgia Southwestern Railroad, Inc.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Georgia Southwestern and Gulf Railroad Company, The	07/24/1906	06/30/1942	Records prior to February 1910 are not available. See Albany and Northern Railway Company
Albany, Florida and Northern Railway Company	01/01/1891	08/16/1895	
Savannah, Americus and Montgomery Railway Company	02/24/1892	08/16/1895	
Georgia Southwestern Railroad Co., Inc. (Delaware Corp.)	07/17/1995	DATE	Subsidiary of Railtex, Inc.
Georgia Steel Company			Employer is not covered. Succeeded by the Southern Steel Company
Georgia Woodlands Railroad Company	06/07/1988	06/30/1994	Name changed to Georgia Woodlands Railroad, Limited Liability Co. effective 07/01/1994
Georgia Woodlands Railroad, Limited Liability Company	07/01/1994	DATE	Name changed from Georgia Woodlands Railroad Company effec. 07/01/1994
German-American Lumber Company			Employer is not covered
Gettysburg and Harrisburg Railroad Company	09/27/1882	07/30/1891	See Reading Company
Gettysburg and Harrisburg Railway Company, The	07/30/1891	12/30/1945	Since 01/01/1929, operated by the Reading Company
Gettysburg & Northern Railroad Company.	02/20/2001	DATE	Subsidiary of Pioneer Railcorp
Gettysburg Passenger Service			Investigation closed 05/20/1994
Gettysburg Railroad Passenger Service			Investigation closed-05/20/1994. Excursion tourist railroad
Gettysburg Railway Company	10/16/1976	10/31/1997	Physical assets were acquired by Delaware Transp. Group & assets leased to Gettysburg Railway Co., Inc.
Gettysburg Railway Company, Inc.	11/01/1997	02/28/2001	Sold all of its tang ble assets and personal property to Gettysburg and Northern Railroad Company.
Gettysburg Scenic Rail Tours, Inc.			Employer is not covered. A seasonal excursion tourist railroad
GFA Rail Services, Inc.			Employer is not covered
GJ Railco Acquisition, LLC			Employer is not covered
Gibbs and Hill, Consulting Engineers			Not an employer and service is not creditable
Gibbs & Hill, Inc.			Not an employer and service is not creditable
Gideon-Anderson Lumber Company			Employer is not covered
Gideon-Anderson Lumber & Mercantile Company			Employer is not covered
Gideon Cooperage Company			Employer is not covered
Gideon and North Island Railroad Company	01/21/1909	12/31/1929	No records are available. See St. Louis Southwestern Railway Company
Gifford-Hill & Company, Inc.			Employer is not covered
Gifford & Southeastern Railway Company	07/01/1906	06/30/1909	No records are available
Gila Valley, Globe and Northern Railway Company	01/24/1894	01/31/1910	See Southern Pacific Company
Gilchrist Fordney Company			Employer is not covered
Gilchrist Timber Company			Employer is not covered
Gildemeister, Charles, & Son			Employer is not covered
Gillen's (Henry) Sons Lighterage, Inc.			Employer is not covered
Gillespie, T. A., Company, The			Not an employer and service is not creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Gilmore and Pittsburgh Railroad Company, Limited, The	03/11/1907	05/01/1940	Records prior to 07/16/1927 and from 01/01/1929 through 12/31/1931 are not available
Gilpin Railroad Company	07/24/1906	06/02/1917	See Colorado and Southern Railway Company, The
Gilpin Tramway Company	10/00/1904	07/24/1906	
Gilpin Tramway Company	10/00/1904	07/24/1906	Service prior to October 1904 is not creditable. See Gilpin Railroad Company
Girard Point Storage Company	02/04/1887	08/31/1917	Personnel records are available at the Pennsylvania Railroad Company
Glacier Park Company	01/01/1941	03/31/1982	Operations transferred to Burlington Northern Railroad Properties, Inc.
Glacier Park Hotel Company	01/01/1941	05/27/1943	Name by which the Glacier Park Company was known during this period
Gladys & Alpena Railroad Company	12/31/1908	08/10/1922	No records are available
Gladys' Inn		08/31/1928	Part of the Chesapeake and Ohio Rlwy Co. and service is creditable to that company
Glasgow Railway Company, The	12/15/1899	DATE	Company's railroad has always been operated by the Louisville & Nashville RR Co.
Glassboro Railroad Company, The	11/16/1883	03/26/1889	See Pennsylvania-Reading Seashore Lines
Gleason, William J., & Co.		11/15/1904	Service is creditable as service to the Pere Marquette Railroad Co.
Glen Alden Coal Company			See Delaware, Lackawanna and Western Railroad Co., The
Glenco Railcar Service			Investigation closed 04/22/1993
Glendale and East River Railroad Company	03/01/1874	09/17/1928	See Long Island Rail Road Company, The
Glendale and Montrose Railway Company	04/14/1909	05/14/1931	See Los Angeles & Salt Lake Railroad Company
Glendale & Gulf Railroad	12/31/1894	02/14/1896	See Norfolk Southern Railway Company
Glenfield and Western Railroad Company	08/27/1902	01/01/1930	
Glenmora & Western Railway Company	01/15/1912	10/15/1924	
Glenn Springs Railroad Company	11/30/1894	01/01/1912	No records are available
Glenwood & Southern Railroad Company			Investigation closed 04/25/1995
Globe Express Company	12/26/1891	05/01/1915	See Denver and Rio Grande Western Railroad Company, The
Gloster Southern Railroad Company	08/06/1986	DATE	Subsidiary of Georgia Pacific Corporation
Glover Group			Investigation closed 04/23/1993
Sidney & Lowe Railroad, Inc.	07/29/1982	07/29/2002	Division of Glover Group
Glover Machine Works			Employer is not covered
Gloversville and Broadabin Railroad Company, The	04/17/1895	04/30/1931	See Fonda, Johnstown and Gloversville Railroad Company
GNP RLY Inc			Employer is not Covered
Godchaux Sugars, Inc.			Employer is not covered
Gold Eagle Industries % The Baltimore & Annapolis RR			Investigation closed-10/21/1993
Golden Cat Railroad Corporation, "The"			Employer is not covered
Golden Circle Railroad Company	07/01/1898	04/30/1915	See Midland Terminal Railway Company, The
Golden Cycle Corporation			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Golden Gate Bridge, Highway Transportation District			Employer is not covered
Golden Isles Terminal Railroad, Inc.	06/09/1998	DATE	Wholly-owned subsidiary of Genesee & Wyoming Industries, Inc.
Golden Rule Refining Company			Employer is not covered
Golden Triangle Railroad, The	02/08/1982	12/31/2010	Ceased being an employer on December 31, 2010, The date on which the corporation was dissolved.
Golden Triangle Railroad, LLC	12/31/2010	DATE	Became a covered employer as of December 31, 2010, the date which it began operations and first compensated employees.
Goldfield Consolated Mines Company			Employer is not covered
Goldfield Railroad Company, The	07/12/1905	10/31/1905	
Goldsboro Lumber Company			Not an employer and service is not creditable
Goldsboro Union Station Company	06/04/1908	03/31/1968	No records are available
Goodman Lumber Company			Employer is not covered
Goodrich Transit Company			Employer is not covered
Goodrich-West Ports Steamship Company			Employer is not covered
Goodwin Grain Door Agency			See Grain Door Reclamation & Cooperage Service
Goodwin, J. G.			See Grain Door Reclamation & Cooperage Service
Goodwin Railroad, Incorporated	02/12/1977	11/01/1988	Ceased to be an employer on November 1, 1988, when company was dissolved.
Goodyear Lumber Company			Employer is not covered
Goodyear, Neillsville & Northern Railroad Company	07/01/1889	06/30/1894	No records are available
Goodyear Yellow Pine Company			Employer is not covered
Gordon Fay Associates, Inc.	11/13/1987	12/31/2002	
Gordon, Warren, Corporation	04/16/1924	07/01/1937	Service is creditable to The Central Railroad Company of New Jersey
Goshen and Deckertown Railway Company, The	03/18/1868	12/31/1954	See Erie Railroad Company
Goshen Valley Railroad Company	12/27/1918	04/30/1927	See Denver and Rio Grande Western Railroad Company, The
Gould Construction Company			Not an employer and service is not creditable
Gould Southwestern Railway Company	10/02/1907	07/08/1920	Records prior to 1916 are not available. See Arkansas Railroad Company
Government Railway Service			Employer is not covered
Government Reservation Bureau, Jacksonville, Florida	11/01/1944	02/15/1946	See Southeastern Railroads Associated Bureaus
Government Reservation Bureau, Atlanta, Georgia	11/01/1942	03/31/1946	See Southeastern Railroads Associated Bureaus
Government Reservation Bureau, Charleston, South Carolina	12/01/1944	02/28/1946	See Southeastern Railroads Associated Bureaus
Government Reservation Bureau, Norfolk, Virginia	02/15/1945	01/31/1948	See Southeastern Railroads Associated Bureaus
Gowrie and Northwestern Rail Road Company	07/01/1899	12/31/1900	See Chicago, Rock Island & Pacific Railroad Company
GPB Consulting, LLC	04/01/2007	DATE	Covered employer effective April 1, 2007, the date GPB began operations.
GR Group, Inc., The			Investigation closed 08/26/1992

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Grace Line, Inc.			Employer is not covered. Prior to 07/03/1937, known as the Grace Steamship Company
Grace, Robert, Contracting Company			Not an employer and service is not creditable
Grace Steamship Company			Prior to 07/03/1937, Grace Line, Inc., was known by this name. See Grace Line, Inc.
Grade Separation Commission (Seattle, Washington)	01/19/1925	06/01/1930	No records are available
Grafton & Belington Railroad Company, The	07/27/1892	11/20/1912	See Baltimore and Ohio Railroad Company, The
Grafton & Greenbrier Railroad Company, The	04/18/1881	07/26/1892	See Baltimore and Ohio Railroad Company, The
Grafton Hotel, Grafton, West Virginia	12/31/1890	12/31/1898	See Baltimore and Ohio Railroad Company, The
Grafton and Upton Railroad Company	10/22/1873	DATE	Name changed in 1888, from Grafton Center Railroad
Graham County Lumber Company			At least prior to August 1926, not an employer
Graham County Railroad Company	01/01/1974	05/06/1982	Ceased being an employer on May 6, 1982.
Graham County Railroad Company	01/01/1974	05/06/1982	Ceased being an employer on May 6, 1982.
Graham County Railroad Company	02/27/1905	09/30/1970	
Graham County Railroad, Inc.	02/22/1982	12/31/1983	Ceased to be employer under the acts 12/31/83.
Grain Door Agency			See Grain Door Reclamation and Cooperage Service
Grain Door Reclamation and Cooperage Service		10/01/1943	
J. A. McNulty and A. E. Schuyler			Operated as the Grain Door Reclamation and Cooperage Bureau
J. A. McNulty, A. E. Schuyler and F. L. Schuyler			Operated as the Grain Door Reclamation and Cooperage Bureau
J. A. McNulty, A. E. Schuyler and F. L. Schuyler			Operated as the Grain Door Agency
A. E. Schuyler and F. L. Schuyler			See prior register
Grain Door Reclamation Service			See Western Weighing and Inspection Bureau-Grain Door Reclamation Bureau
Grainbelt Corporation	08/31/1987	DATE	
Grand Canyon Railway Company, The	09/01/1901	12/31/1923	See Atchison, Topeka and Santa Fe Railway Company, The
Grand Canyon Railway, Inc.			Employer is not covered
Grand Central Railroad Branch Y.M.C.A.			See Young Men's Christian Associations - New York Central Railroad Company, The
Grand Coulee Railway			Employer is not covered. Also known as the United States Construction Railroad
Grand Elk Railroad, LLC	3/1/2009	DATE	.Name change from Grand Elk RR, LLC to Grand Elk RR Inc effective 4/13/2009
Grand Forks Railway Company			Investigation closed. Canadian Employer
Grand Int'l Auxiliary to the Brthrd of Locomotive Engineers			Employer is not covered
Grand Island, Hastings & Southwestern Railroad Company	02/17/1897	02/22/1897	See Union Pacific Railroad Company
Grand Junction Electric, Gas & Manufacturing Company			Employer is not covered
Grand Junction and Grand River Valley Railway Company, The	02/27/1909	11/01/1914	See Grand River Valley Railroad Company
Grandlux Railway, LLC	5/18/2007	8/31/2008	Ceased being a covered employer effective August 31, 2008, the date operations ended and employees were last compensated

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Grand Rapids Eastern Railroad, Inc. (Michigan Corp.)	07/10/1993	12/31/1998	Subsidiary of Railtex, Inc.. Merged into Mid-Michigan Railroad, Inc. Terminated 12/31/1998.
Grand Rapids, Grand Haven & Muskegon Railway Co., The	03/18/1907	04/07/1928	Service prior to 03/18/1907 and subsequent to 04/07/1928 is not creditable
Grand Rapids, Holland and Chicago Railway Company	03/18/1907	11/15/1926	Service prior to 03/18/1907 and subsequent to 11/15/1926 is not creditable
Grand Rapids, Holland & Lake Michigan Rapid Railway Co.			Employer is not covered
Grand Rapids and Indiana Railroad Company	01/01/1854	07/31/1896	See Beech Creek Extension Railroad Company
Grand Rapids & Indiana Railway Company	07/13/1896	12/31/1953	Acquired by the Pennel Company
Grand Rapids, Kalkaska & Southeastern Railroad Company	01/10/1898	01/20/1898	See Pere Marquette Railway Company
Grand Rapids Railroad Company			Employer is not covered. Co.'s properties acquired by Grand Rapids Coach Co. in May 1938
Grand Rapids Railway Company			Employer is not covered. Succeeded on 04/15/1927 by the Grand Rapids Railroad Company
Grand Rapids Terminal Belt Railway Company	11/01/1917	09/30/1923	See Pere Marquette Railway Company
Grand Rapids Terminal Railroad Company	08/13/1904	10/26/1908	See Grand Trunk Western Railroad Company
Grand River Valley Railroad Company	11/23/1926	11/19/1935	
Grand Junction & Grand River Valley Railway Co., The	02/27/1909	11/01/1914	
Grand River Valley Railway Company	10/04/1914	11/22/1926	
Grand River Valley Railway Company	10/04/1914	11/22/1926	See Grand River Valley Railroad Company
Grand Tower & Cape Girardeau Railroad Company	01/03/1889	05/10/1893	See Illinois Central Railroad Company
Grand Tower & Carbondale Railroad Company	03/18/1882	06/30/1893	See Illinois Central Railroad Company
Grand Trunk Corporation			Per Attorney Advisor close investigation 10/22/08.
Grand Trunk Milwaukee Car Ferry Company	11/09/1905	01/10/1980	Ceased to be an employer on January 10, 1980 , due to dissolution.
Grand Trunk Pacific Dock Company of Seattle			Employer is not covered
Grand Trunk Pacific Railway Company			Service rendered to the Grand Trunk Pacific Railway Co. outside the United States is not creditable
Grand Trunk Railway Company of Canada, The	02/04/1887	12/31/1922	Only service in the United States is creditable. See Grand Trunk Western Railroad Company
Grand Trunk Railway Terminal and Cold Storage Company			Employer is not covered
Grand Trunk Warehouse and Cold Storage Company			Employer is not covered
Grand Trunk Western Railroad Company	11/09/1886	DATE	Name change from St. Clair Tunnel Company.
Grand Trunk Western Railroad Company	01/01/1929	12/31/1992	Named changed to Grand Trunk Western Railroad Incorporated effective 12/31/1992
Chicago and Grand Trunk Railway Company, The	01/07/1880	11/20/1900	
Detroit, Grand Haven and Milwaukee Railway Company	11/09/1878	12/31/1928	
Detroit and Huron Railway Company	03/23/1912	01/01/1929	
Detroit, Toledo and Ironton Railroad	02/21/1914	12/29/1983	Merged
Detroit, Toledo Shore Line Railroad Company	03/28/1898	09/30/1981	Merged
Grand Rapids Terminal Railroad Company	08/13/1904	10/26/1908	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Grand Trunk Railway Company of Canada, The	02/04/1887	12/31/1922	Only service in the United States is creditable
Grand Trunk Western Railway Company	11/21/1900	12/31/1928	
Pontiac, Oxford and Northern Railroad Company, The	09/24/1889	12/31/1928	
Pontiac, Oxford and Port Austin Railroad Company	07/28/1879	09/23/1889	
Porter, Hugh, Et Al	06/05/1889	09/24/1889	
Toledo, Saginaw and Mackinaw Railroad Company, The	06/29/1887	12/30/1889	
Toledo, Saginaw and Muskegon Railway Company	01/25/1886	12/31/1928	
Grand Trunk Western Railroad Incorporated	01/01/1929	09/01/2008	Ceased being a covered rail carrier september 1, 2008 the date of the merger St. Clair Tunnel Company.
Grand Trunk Western Railroad Company	01/01/1929	12/31/1992	Name by which the Grand Trunk Western Railroad Incorporated was known during this period
Grand Trunk Western Railway Company	11/21/1900	12/31/1928	See Grand Trunk Western Railroad Company
Grande Ronde Lumber Company	10/15/1928	03/03/1931	See Collins Pine Company
Grande Ronde Pine Company	01/10/1927	01/02/1943	January 2, 1943, name was changed to Collins Pine Company
Granite City & East St. Louis Terminal Railroad Company	03/01/1906	09/30/1913	No records are available
Granite City & St. Louis Railway	12/00/1902	09/08/1904	See Illinois Terminal Railroad Company
Grant, Donald, & Company			Not an employer and service is not creditable
Grant Railway Services, Inc.			Employer is not covered. Employees are considered employees of ISG Cleveland Works RR 02/15/2004
Grant Timber & Manufacturing Company of Louisiana, Inc.			At least since 1912, not an employer
Granville Coal Company			Employer is not covered
Grapevine Vintage Railroad			Employer is not covered
Grass Lake & Manistee River Railroad Company	02/04/1886	06/25/1891	No records are available
Grasse River Railroad Corporation	01/09/1915	12/31/1959	
Graves Lumber Company			Employer is not covered
Gray's Harbor and Puget Sound Railroad Company			Not an employer and service is not creditable
Gray's Harbor Railway and Light Company			Employer is not covered
Graysonia, Nashville & Ashdown Railroad Company	08/16/1922	07/02/1993	Merged – Wholly-owned subsidiary of Kansas City Southern Railway
Antoine Valley Railroad	01/01/1909	10/05/1910	
Memphis, Dallas & Gulf Railroad Company	06/01/1910	08/31/1922	
Memphis, Paris & Gulf Railroad Company	06/01/1906	05/31/1910	
Ultima, Thule, Arkadelphia & Mississippi Railway Company	07/01/1889	05/31/1910	
GRC Holdings Corporation			Employer is not covered
Great Central Forwarding Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Great Central Route			Trade name used by Cincinnati, Hmtn, & Dayton; Pere Marquette; & Chgo Cincinnati & Louisville
Great Eastern Fast Freight Line	02/04/1887	08/16/1909	Only service in the United States is creditable
Great Eastern Stages, Inc.			Employer is not covered. Succeeded in March 1935 by the Great Eastern System, Inc.
Great Eastern System, Inc.			Employer is not covered
Great Falls and Canada Railway Company, The	10/03/1889	07/31/1901	See Great Northern Railway Company
Great Falls Electric Railway			Employer is not covered
Great Falls Livestock Commission Company	08/01/1945	06/09/1961	An employer with respect only to the loading and unloading of railborne livestock
Great Falls Livestock Market Center	06/10/1961	12/31/1968	An employer with respect only to the loading and unloading of railborne livestock
Great Falls & Old Dominion	01/24/1900	05/02/1911	See Washington and Old Dominion Railroad
Great Falls Power Company			Not an employer and service is not creditable
Great Falls Terminal Railway Company	07/03/1912	11/04/1914	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Great Lakes Central, Ltd.			Employer is not covered
Great Lakes Central Railroad	08/25/2006	DATE	Named changed from Tuscola & Saginaw Bay Railway Co. effective 8/25/2006
Great Lakes Exposition Railroad Exhibit	05/29/1937	09/30/1937	
Great Lakes Line			Service, if rendered in the U. S. is creditable to the Canadian Pacific Railway Co. until 12/01/1967
Great Lakes Steamship Company, Inc.			Employer is not covered
Great Lakes Steel Corporation			Not an employer and service is not creditable
Great Lakes Transit Corporation			Employer is not covered
Great Lakes Transportation, LLC			Investigation closed 03/18/2002
Great Miami, Incorporated	01/01/1994	DATE	Covered Employer
Great Miami Scioto Railway Company, The	01/01/1994	DATE	Name changed to U.S. Rail Corporation of Ohio effective July 3, 2007.
Great Miami & Western Railway			Employer is not covered
Great North Western Telegraph Company of Canada, The	NA	NA	See Canadian National Railways
Great Northern Docks			Service to the Great Northern Railway Co. at the Great Northern Docks in Seattle, WA is creditable
Great Northern Elevator Company	09/29/1897	05/01/1903	No records are available
Great Northern Equipment Company	06/01/1987	DATE	Subsidiary of Great Northern Transportation Company
Great Northern Express Company	02/25/1892	06/30/1918	See Great Northern Railway Company
Great Northern Nekocosa Corporation			Employer is not covered. Subsidiary of Georgia-Pacific Corporation
Great Northern Office Building Company			Not an employer but service rendered to the Great Northern Office Building Company is creditable
Great Northern Pacific Steamship Company			Employer is not covered
Great Northern Railway Company	09/18/1889	03/02/1970	On 03/03/1970, merged into Burlington Northern Inc. See Burlington Northern Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Columbia and Red Mountain Railway Company	01/25/1895	06/30/1907	
Duluth, Mississippi River and Northern Railroad Company	03/21/1892	04/30/1899	
Duluth, Superior and Western Railway Company	11/27/1896	06/22/1898	
Duluth, Superior and Western Terminal Company	07/22/1897	08/01/1908	
Duluth Terminal Railway Company	08/31/1887	12/31/1928	
Duluth, Watertown and Pacific Railway Company	08/21/1885	06/30/1907	
Duluth and Winnipeg Railroad Company	02/01/1878	11/30/1896	
Eastern Railway Company of Minnesota	08/31/1887	07/01/1907	
Fairhaven and Southern Railroad Company	11/27/1888	03/30/1898	
Great Falls and Canada Railway Company, The	10/03/1889	07/31/1901	
Great Northern Terminal Railway Company	01/03/1917	09/01/1920	
Iowa and Great Northern Railway Company	01/23/1905	06/30/1910	
Kootenai Valley Railway Company	10/19/1898	08/08/1913	
Minneapolis Belt Line Company	02/28/1918	02/29/1920	
Minneapolis Union Railway Company	12/01/1881	06/30/1907	
Minneapolis Western Railway Company	10/25/1894	12/31/1921	
Minnesota & Great Northern Railway	03/31/1904	07/01/1907	
Montana Central Railway Company	01/26/1886	06/30/1907	
Montana and Great Northern Railway	06/06/1901	07/01/1907	
Park Rapids and Leach Lake Railway	10/06/1897	07/01/1907	
Saint Paul, Minneapolis and Manitoba Railway Co., The	05/23/1879	11/01/1907	
Seattle and Montana Railroad Company	03/31/1898	06/30/1907	
Seattle and Montana Railway Company	03/07/1890	03/30/1898	
Seattle and Northern Railway Company	08/09/1888	01/31/1902	
Sioux City and Northern Railroad Company, The	10/03/1887	01/15/1900	
Sioux Falls Terminal Railroad Company	03/28/1890	04/01/1900	
South Dakota Central Railway Company, The	12/30/1903	06/30/1916	
South Sioux Falls Railroad and Rapid Transit Company	12/17/1888	03/28/1890	
Spokane Falls and Northern Railway Company, The	04/14/1888	06/30/1907	
Union Terminal Railway Company, The	06/22/1900	06/30/1910	
Washington & Great Northern Railway Company	06/21/1901	06/30/1907	
Watertown and Sioux Falls Railway Company	07/01/1916	12/31/1921	
Willmar and Sioux Falls Railway Company, The	03/11/1886	07/01/1907	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Great Northern Steamship Company			Employer is not covered
Great Northern Terminal Railway Company	01/03/1917	09/01/1920	See Great Northern Railway Company
Great Northwest Railroad, Inc	03/03/2004	12/09/2010	Name change to Great Northwest Railroad, LLC
Great Northwest Railroad , LLC	12/09/2010	DATE	
Great Plains Railway Company	01/01/1974	05/28/1976	
Great River Railroad	01/08/1982	DATE	See Rosedale Bolivar County Port Commission d/b/a Great River Railroad
Great Salt Lake & Hot Springs Railway Company	11/22/1890	10/29/1896	No records are available. See Bamberger Railroad Company
Great Salt Lake & Southern Railroad LLC			Investigation closed 11/14/2000
Great Smoky Mountains Railway, Inc., The	09/01/1988	DATE	
Great Southern Contracting, Inc.	06/19/1990	12/31/1994	Coverage was terminated 12-31/1994. On 11/15/1996, GSCI was administratively dissolved as a corp under the law NC.
Great Southern Despatch	05/01/1893	04/30/1918	
Great Southern Lumber Company			Employer is not covered. A Pennsylvania corporation doing business in Louisiana
Great Southern Railroad Company	12/01/1905	12/11/1933	Operated solely in the State of Oregon. See Dallas & Southern Railroad Co., The
Great Southwest Railroad, Inc.	05/22/1959	11/24/1986	
Great Walton Railroad Co., Inc., d/b/a Hartwell Railroad Co.	03/30/1987	DATE	
Great Western Lines, LLC			Employer is not covered
Great Western Paper Company			Employer is not covered
Great Western Railway Company, The	10/16/1901	07/09/1990	Name changed to Great Western Railway of Colorado, Inc. effective 07/10/1990
Denver, Laramie and North Western Railway Company	02/08/1908	03/15/1910	
Denver, Laramie and Northwestern Railroad Company, The	03/16/1910	09/07/1917	
Great Western Railway of Colorado, Inc.	07/10/1990	06/06/1994	Name changed to Great Western Railway of Colorado, Limited Liability Co. effec. 06/07/1994
Great Western Railway of Colorado, Limited Liability Co.	10/16/1901	DATE	Name changed from Great Western Railway of Colorado, Inc. effective 06/07/1994
Great Western Railway of Colorado, Inc.	07/10/1990	06/06/1994	Name by which Great Western Railway of Colorado, LLC was known during this period
Great Western Railway Company, The	10/16/1901	07/09/1990	Name by which Great Western Company, The was known during this period
Great Western Railway Company of Iowa, Inc.	05/18/1991	06/30/1994	Name changed to The Great Western Railway Co. of Iowa, Limited Liability Co. effec. 07/01/1994
Great Western Railway Co. of Iowa, Limited Liability Co.	07/01/1994	10/23/1997	Name changed to Great Western Railway Co. of Iowa , LLC d/b/a Council Bluffs Railway effec.10/24/1997
Great Western Railway Co. of Iowa, LLC d/b/a Council Bluff Railway	05/18/1991	01/14/2009	Ceased being an employer on January 14, 2009, The date on which the corporation was dissolved.
Great Western Railway Co. of Iowa, LLC	07/01/1994	10/23/1997	Name by which Great Western Railway Co. of Iowa d/b/a Council Bluff Railway was known during this period
Great Western Railway Company of Iowa, Inc.	05/18/1991	06/30/1994	Name by which Great Western Railway Co. of Iowa, LLC was known during this period
Great Western Railway of Oregon, Inc.	03/10/1987	11/01/1997	Ceased operations & transferred all of its assets to the ownership of Lake County, Oregon

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Great Western Sugar Company			Employer is not covered
Greater Little Rock Stock Yards			Employer is not covered
Greater Shenandoah Valley Dvlp aka Shenandoah Valley RR			Employer is not covered
Greeley, Salt Lake and Pacific Railway Company, The	01/17/1881	04/01/1890	See Colorado and Southern Railway Company, The
Green Acres Turf Farm			Investigation closed 09/08/1999
Green Bay Packaging, Inc.			Employer is not covered
Green Bay and Western Railroad Company	05/27/1896	11/19/1993	Owned by Itel Corporation. Operating assets sold to Wisconsin Central Transportation Corp.
Green Bay, Winona and St. Paul Railroad Company	05/16/1881	05/16/1915	
Iola and Northern Railroad Company	12/31/1893	12/17/1914	
Waupaca-Green Bay Railway	01/14/1907	12/30/1921	
Green Bay, Winona and St. Paul Railroad Company	05/16/1881	05/16/1915	See Green Bay and Western Railroad Company
Green Hills Rural Development, Inc.			Employer is not covered
Green Hills Rural Development, Inc. d/b/a Chillicothe - Brunswick Railroad Maintenance Authority	01/31/1987	03/31/1990	
Green Mountain Railroad Corporation	04/03/1965	DATE	
Green Ridge Railroad Company of Maryland	07/01/1888	07/01/1894	No records are available
Green River Water Works Company			Employer is not covered
Greenbrier, Cheat & Elk Railroad Company	09/29/1910	03/13/1928	No records are available. See Western Maryland Railway Company
Greenbrier Companies, The			Employer is not covered
Greenbrier & Eastern Railroad Company	08/29/1921	12/31/1927	See Chesapeake and Ohio Railway Company, The
Greene County Railroad Company, The	07/27/1911	04/30/1942	
Bostwick Railroad Company, The	04/15/1907	08/01/1911	
Greenfield and Northern Railroad Company	06/01/1886	06/28/1895	See St. Louis-San Francisco Railway Company
Greenlick Narrow Gauge Railway Company	02/04/1887	06/08/1892	No records are available. See Greenlock Railway Company
Greenlick Railway Company	06/09/1892	01/01/1898	No records are available
Greenlick Narrow Gauge Railway Company	02/04/1887	06/08/1892	
Greenpond, Walterboro and Branchville Railroad Company	02/12/1900	09/01/1901	See Atlantic Coast Line Railroad Company
Greenpond, Walterboro and Branchville Railway Company	12/23/1882	02/11/1900	See Atlantic Coast Line Railroad Company
Greenville & Knoxville Railway Company	10/01/1907	06/30/1914	No records are available. See Greenville and Northern Railway Company
Greenville and Northern Railway Company	01/03/1920	05/12/1997	Assets sold all assets to Carolina Piedmont Division Subsidiary of Railtex, Inc.
Greenville & Knoxville Railway Company	10/01/1907	06/30/1914	
Greenville & Western Railway Company	07/01/1914	11/02/1917	
Greenville Northwestern Railway	06/15/1914	03/15/1916	Service prior to 06/15/1914 is not creditable. No records are available

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Greenville Southern Railway	05/15/1907	01/01/1916	No records are available
Greenville, Spartanburg and Anderson Railway Company	03/10/1910	06/30/1914	See Piedmont and Northern Railway Company
Greenville & Western Railway Company	07/01/1914	11/02/1917	No records are available. See Greenville and Northern Railway Company
Greenville & Western Railway Company, LLC	10/21/2006	DATE	became an employer effective October 21, 2006, the date on which actual operations began
Greenwich & Johnsonville Railway Company	08/12/1903	09/23/1982	Wholly owned subsidiary of Delaware & Hudson Railway Company
Greenwich & Johnsonville Railway Company, The	09/10/1879	08/11/1903	
Greenwich & Johnsonville Railway Company, The	09/10/1879	08/11/1903	See Greenwich & Johnsonville Railway Company
Greenwood, Anderson and Western Railway	01/15/1896	04/24/1898	See Sievern and Knoxville Railroad Company, The
Gregg Carloading & Distributing Company			Employer is not covered
Grego Railway Construction Company, Inc.			Employer is not covered
Gregoire Construction Company			Not an employer and service is not creditable
Greigsville & Pearl Creek Railroad Company	04/01/1898	06/01/1899	No records are available
Grenada Railway, LLC	07/01/2009	DATE	Became an employer under the jurisdiction of the RR and Ruia on 7/01/09.
Greyhound Garage of Washington, Inc.			Employer is not covered
Greyhound Tariff Association			Employer is not covered
Greyhound Terminal of Washington, Inc.			Employer is not covered
Gridley Auction and Sales Yard			Employer is not covered
Grier, John J., Company			Not an employer and service is not creditable
Grier, John J., Hotel Company			Not an employer and service is not creditable
Griffin, J. M., Naval Stores Company			Employer is not covered
Griffin, Lisbon & Maryville Railroad Company			Employer is not covered
Griffin, Magnolia & Western Railway	07/01/1906	01/01/1915	No records are available
Griffin Wheel Company			Employer is not covered
Griffing Railway Repair Company			Investigation closed 02/09/1995
Griffiths, John, & Son Company			Employer is not covered
Groveton, Lufkin & Northern Railway Company	11/29/1908	12/31/1931	
Groveton Paper Company, Inc.			Employer is not covered
Groveton Papers Company			Employer is not covered
Guayaquil & Quito Railway Company			Employer is not covered
Guignard Brick Works			Employer is not covered
Guilford Transportation Industries, Inc.			Employer is not covered
Boston & Maine Corporation	04/30/1964	12/01/1987	Subsidiary
Delaware & Hudson Railway Company	07/01/1968	01/18/1991	Subsidiary

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Maine Central Railroad Company	08/01/1862	DATE	Subsidiary
Gulf, Beaumont & Great Northern Railway Company	08/05/1898	11/30/1903	See Gulf, Colorado and Santa Fe Railway Company
Gulf, Beaumont & Kansas City Railway Company	12/31/1893	11/30/1903	See Gulf, Colorado and Santa Fe Railway Company
Gulf & Brazos Valley Railway Company	12/13/1899	06/30/1902	No records are available
Gulf and Chicago Railroad Company	02/20/1890	06/30/1903	See Gulf, Mobile and Ohio Railroad Company
Gulf Coast Line			Trade name used by various railroads. See 1989 Employer Status List for list of railroads
Gulf Coast Rail Service d/b/a Orange Port Terminal Railway	10/11/1995	DATE	Covered employer effective October 11, 1995, the date as of which it commenced operations.
Gulf Coast Railway	01/15/1920	12/31/1921	No records are available
Gulf Colorado & San Saba Railway Corp.	05/11/1993	DATE	Owned by American Railroad Corporation, BA # 3891
Sweetwater Central Switching Company	07/21/1994	DATE	Wholly-owned subsidiary
Gulf, Colorado & Santa Fe Hospital Association			See G. C. & S. F. Hospital Association, BA No. 9822
Gulf, Colorado and Santa Fe Railway Company	05/28/1873	07/31/1965	08/01/1965, merged into the Atchison, Topeka and Santa Fe Railway Company
Beaumont Wharf and Terminal Company	03/26/1897	06/30/1957	Merged
Central & Montgomery Railway Company	12/29/1877	09/06/1887	
Chicago, Texas & Mexican Central Railway Company	09/16/1880	03/27/1889	
Fort Worth & Rio Grande Railway Company	06/01/1885	03/01/1937	
Galveston, Sabine and St. Louis Railway Company	12/18/1882	06/22/1888	
Galveston and Western Railway Company	07/01/1889	06/30/1894	
Gulf, Beaumont & Great Northern Railway Company	08/05/1898	11/30/1903	
Gulf, Beaumont & Kansas City Railway Company	12/31/1893	11/30/1903	
Gulf and Interstate Railway Company of Texas, The	09/20/1894	06/30/1914	
Marshall, Timpson and Sabine Pass Railroad Company	08/07/1896	12/26/1904	
Oklahoma, New Mexico and Pacific Railway Company	01/08/1913	10/15/1926	
Pacos & Northern Texas Railway Co., (South of Sweetwater)	12/01/1911	06/30/1914	
Santa Fe Dock and Channel Company	10/01/1910	12/14/1925	
Texas, Louisiana & Eastern Railroad Company	04/02/1891	07/26/1897	
Texas, Sabine Valley and Northwestern Railway Company	10/31/1887	12/26/1904	
Union Passenger Depot Company of Galveston	06/26/1897	06/30/1957	Merged
Gulf, Florida & Alabama Railway Company	02/06/1911	04/06/1922	See St. Louis-San Francisco Railway Company
Gulf Foreign Freight Committee	11/28/1905	04/17/1922	See Southern Forts Foreign Freight Committee
Gulf and Interstate Railway Company of Texas, The	09/20/1894	06/30/1914	See Gulf, Colorado and Santa Fe Railway Company
Gulf Line Railway Company	08/08/1907	08/01/1913	See Georgia, Ashburn, Sylvester & Camilla Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Gulf Lumber Company			Employer is not covered
Gulf & Mississippi Railroad Corporation	05/01/1985	04/14/1988	Subsidiary of L. B. Foster Company
Gulf, Mobile and Northern Railroad Company	12/18/1916	08/31/1940	See Gulf, Mobile and Ohio Railroad Company
Gulf, Mobile and Ohio Railroad Company	08/01/1940	08/09/1972	Properties & franchises were acquired by the Illinois Central Gulf Railroad on 08/10/1972
Alton Railroad Company, The	01/07/1931	06/01/1947	See Alton Railroad Company, The, for predecessors
Birmingham & Northwestern Railway Company, The	08/16/1910	04/30/1927	
East Louisiana Rail Road Company	07/08/1887	05/31/1905	
Gulf and Chicago Railroad Company	02/20/1890	06/30/1903	
Gulf, Mobile and Northern Railroad Company	12/18/1916	08/31/1940	
Jackson and Eastern Railway Company, The	01/24/1916	12/31/1928	
Meridian and Memphis Railway Company	08/29/1911	12/31/1922	
Mobile and Bay Shore Railway Company	11/07/1898	05/27/1903	
Mobile, Jackson and Kansas City Railroad Company	12/12/1888	11/30/1909	
Mobile and Ohio Rail Road Company	02/01/1848	07/31/1940	
New Orleans Great Northern Railroad Company	01/27/1905	06/30/1933	
New Orleans, Mobile and Chicago Railroad Company	12/01/1909	12/31/1916	
Ship Island, Ripley and Kentucky Railroad Company	03/16/1872	08/01/1889	
Gulf & Northern Railway Company	09/15/1917	04/25/1943	
Gulf & Ohio Railways	12/31/1985	07/31/2001	Coverage was terminated July 31,2001.
Gulf and Ohio Railways, Inc., d/b/a Atlantic & Gulf Railroad	02/15/1991	04/30/1999	Wholly-owned subsidiary of Gulf & Ohio Railways Holding Company, Inc.. Assets sold to Georgia and Florida Railnet, Inc., BA # 5573.
Gulf and Ohio Railways, Inc., d/b/a Mississippi Delta Railroad	12/31/1985	07/31/2001	Name changed from Mississippi Delta Railroad effective Dec. 31, 1985
Gulf Pacific Line			Employer is not covered
Gulf Ports Terminal Railway Company	02/26/1917	01/01/1927	
Pensacola, Alabama & Tennessee Railroad Company	12/31/1893	06/30/1915	
Pensacola, Mobile & New Orleans Railway Company	07/01/1915	02/25/1917	
Pensacola & Perdido Railroad Company	02/04/1887	06/30/1915	
Gulf Power Company	05/01/1926	12/21/1928	Only service in the operation of its so-called Bay Shore Line is creditable
Gulf Rail Car Company			Employer is not covered
Gulf Railroad Company	09/24/1896	11/13/1899	See Atchison, Topeka and Santa Fe Railway Co., The
Gulf Refining Company			Employer is not covered. A subsidiary of the Gulf Oil Corporation
Gulf, Sabine & Red River Railroad			Employer is not covered
Gulf and Sabine River Railroad Company	09/01/1906	11/15/1928	No records are available

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Gulf and Ship Island Railroad Company	02/23/1882	12/25/1945	Company's properties were acquired by the Illinois Central Railroad Company on 12/26/45
Columbia, Lumberton & Gulf Railroad Company	12/31/1897	06/30/1899	
Gulf South Railcar, Inc.			Investigation closed 10/07/1993
Gulf States Steel Company			Employer is not covered
Gulf Terminal Company	06/19/1905	11/30/1944	Dec. 1, 1944, properties purchased by Gulf, Mobile & Ohio RR. See Southern Railway Company
Gulf, Texas & Western Railway Company	11/02/1908	06/30/1930	See St. Louis, San Francisco and Texas Railway Company
Gulf Transit Company			Employer is not covered
Gulf Transport Company	02/18/1936	07/01/1983	Wholly-owned subsidiary of Trans National Associated, LTD
Gulf, Western Texas and Pacific Railway Company	04/08/1878	08/08/1905	See Texas and New Orleans Railroad Company
Gulfport Development Company	03/03/1903	06/01/1906	See Gulfport and Mississippi Coast Traction Company
Gulfport and Mississippi Coast Traction Company	05/08/1905	08/29/1949	Records prior to January 1925 are not available
Biloxi Electric Railway and Power Company	12/17/1902	09/30/1905	
Gulfport Development Company	03/03/1903	06/01/1906	
Gumberry and Jackson Railroad and Lumber Company	12/31/1887	06/18/1896	See Carolina and Northeastern Railway Company
Gunderson, Inc.			Employer is not covered
Gunn Supply Company			Not an employer and service is not creditable
Gurdon and Fort Smith Northern Railway Company	03/17/1905	08/31/1909	See Missouri Pacific Railroad Company
Gurdon and Fort Smith Railroad	06/11/1900	08/31/1909	See Missouri Pacific Railroad Company
Gurdon Lumber Company			Employer is not covered
Guthrie, A., & Company			Not an employer and service under various contracts is not creditable
Guthrie A., & Company, Inc.			Not an employer and service under various contracts is not creditable
Guthrie and Kingfisher Railway Company, The	12/00/1899	10/08/1900	See Chicago, Rock Island & Pacific Railroad Company
Guthrie, McDougall & Company			Employer is not covered
Guthrie and Northwestern Railroad Company	11/00/1879	09/03/1890	See Chicago, Rock Island & Pacific Railroad Company
Guthrie Railway Company	05/26/1905	08/08/1927	See Oklahoma Railway Company
Guthrie, Riley & Company			Employer is not covered
Guyandot & Tug River Railroad Company	07/23/1928	05/12/1933	See Norfolk and Western Railway Company
Guyandot Valley Railway Company	03/01/1899	10/31/1903	See Chesapeake and Ohio Railway Company, The
GWI Leasing Corporation	01/01/1980	DATE	Wholly-owned subsidiary of Genesee & Wyoming Industries, Inc.
GWI Switching Services, L.P.	04/06/1994	12/31/1997	Reversed decision - Ruled to be covered
Hackensack and Lodi Railroad Company, The	06/30/1896	05/28/1953	Companies railroad operated by the New York, Susquehanna and Western Railroad Company
Hagerstown and Boonsboro Railway Company	06/12/1901	04/07/1913	See Potomac Edison Company, The

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Hagerstown and Frederick Railway Company	04/07/1913	04/24/1922	See Potomac Edison Company, The
Hagerstown and Frederick Railway Co. of Pennsylvania	04/07/1913	04/24/1922	See Potomac Edison Company, The
Hagerstown and Myersville Railway Company	03/22/1904	04/07/1913	See Potomac Edison Company, The
Hagerstown and Northern Railroad Company	02/15/1907	04/07/1913	See Potomac Edison Company, The
Hagerstown and Northern Railway Company	07/18/1905	02/15/1907	See Potomac Edison Company, The
Hagerstown Railway Company of Washington County, Maryland	03/12/1896	04/07/1913	See Potomac Edison Company, The
Hagerstown Stockyards Company	07/10/1900	03/31/1933	No records are available
Hainesport Industrial Railroad, LLC	11/01/2005	DATE	Update on the status of (HIR) still covered. 5/29/2009 (ET).
Halite and Northern Railroad Company	11/29/1910	12/31/1933	Srvc prior to 11/29/1910 is not creditable. Oprtd under lease by the Genesee & Wyoming RR Co.
Hall Construction Company			Held not to be an employer and service rendered is not creditable
Hall Signal Company			Employer is not covered
Hall Switch and Signal Company			Not an employer and service is not creditable
Hallack & Howard Lumber Company, The			Employer is not covered
Hallsted, R. H., & Company			Not an employer and service is not creditable
Hamburg Industries, Inc.	02/21/1974	12/31/1983	Jan. 1, 1984, merged into the Trailer Train Company
Hamburg Railway Company			Employer is not covered
Hamilton City Lines, Inc.B6012			Employer is not covered
Hamilton & Gleason Company			Not an employer and service is not creditable
Hamilton & Kingston Railroad Company	02/25/1892	06/30/1901	No records are available
Hamlin & Northwestern Railway Company			Employer is not covered
Hammond and Blue Island Railroad Company of Indiana	01/01/1896	09/29/1896	See Indiana Harbor Belt Railroad Company
Hammond Brothers			Not an employer and service is not creditable
Hammond Brothers and Evans			Not an employer and service is not creditable
Hammond Car Icing Company	01/01/1923	03/02/1927	Service under a contract dated 12/05/1922 is creditable to the Missouri Pacific Railroad Company
Hammond Company, G. H.			Employer is not covered
Hammond & Eastern Railroad			Employer is not covered
Hammond & Houltonville Railroad			Employer is not covered
Hammond & Jeffers Company			Not an employer and service is not creditable
Hammond, L. L. & Jeffers, M. U.	12/08/1921	09/29/1922	Service is creditable as service to The Cincinnati, Indianapolis & Western Railroad Co.
Hammond Lumber Company			Employer is not covered
Hammond Shipping Company, Ltd.			Employer is not covered
Hammond, Whiting and East Chicago Railway Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Hampshire Southern Railroad Company	08/30/1906	06/30/1914	See Baltimore and Ohio Railroad Company, The
Hampton & Branchville Railroad Company	12/16/1891	DATE	Update on the status of (HB) still covered. 6/03/2009 (ET).
Hampton & Branchville Railroad & Lumber Company	12/16/1891	09/09/1924	Name by which Hampton & Branchville Railroad Company was known for this period
Colleton County Railroad Company, Inc.	11/01/1986	12/31/1987	Merged
Hampton & Branchville Railroad and Lumber Company	12/16/1891	09/09/1924	Name under which the Hampton & Branchville RR Co was incorporated & known during this period
Hampton Railway, Inc.			Employer is not covered
Hancock and Calumet Railroad Company	01/14/1885	06/01/1901	See Duluth, South Shore and Atlantic Railroad Company
Hancock County Port & Harbor Commission			Investigation closed 11/18/1993
Port Bienville Railroad	07/26/1972	DATE	Owned by Hancock County Port and Harbor Commission
Hanford and Summit Lake Railway Company	06/25/1910	08/24/1917	See Southern Pacific Company
Hanlin Supply Company	02/14/1908	03/31/1958	See Hamlin Supply Company, Inc.
Hanlin Supply Company, Incorporated	04/01/1956	09/30/1962	
Hanna, M. A., Company			Employer is not covered
Hanna, M. A., & Company			Not an employer and service is not creditable
Hanna Furnace Corporation			Employer is not covered
Hannibal Car Wheel and Foundry Company			Employer is not covered
Hannibal Connecting Railroad Company	07/05/1902	03/15/1966	See Transtar, Inc.
Hannibal and St. Joseph Railroad Company	02/01/1847	12/31/1901	See Chicago, Burlington and Quincy Railroad Company
Hannibal Union Depot Company	06/13/1881	04/30/1953	See Chicago, Burlington and Quincy Railroad Company
Hanover Branch Railroad Company	04/01/1846	06/29/1887	See New York, New Haven and Hartford Railroad Company, The
Hanover Railway Company	12/31/1911	05/28/1934	No records are available
Harbor Belt Line Railroad	06/01/1929	02/14/1998	Coverage terminated effective February 14, 1998
Harbor Island Causeway Company			Employer is not covered
Harborside Warehouse Company, Inc.			Employer is not covered
Hardin Southern Railroad Company			Employer is not covered
Harding & Slattery			Not an employer and service is not creditable
Hardwick & Woodbury Railroad Company	07/31/1896	06/29/1934	
Hargis Railcar, Inc.			Investigation closed 04/23/1993
Harlem River and Port Chester Railroad Company, The	11/24/1873	01/01/1927	See New York, New Haven and Hartford Railroad Company, The
Harlem & Snake Butte Railway			Employer is not covered
Harlem Transfer Company	03/10/1898	07/15/1968	See Erie-Lackawanna Railroad Company
Harmount and Woolf Tie Company			Not an employer and service is not creditable
Harriman, Knoxville and Eastern Railroad Company	06/13/1910	02/05/1913	See Louisville and Nashville Railroad Co.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Harriman and Northeastern Railroad Company	12/04/1895	3/31/1970	Subsidiary of Norfolk Southern Corporation merger.
Harris, Charles, Plumbing & Heating Company			Not an employer and service is not creditable
Harris, W. J., Contracting Company			Service is creditable as service to the Texas and New Orleans Railroad Company
Harrisburg Pipe and Pipe Bending Company			Employer is not covered
Harrisburg and Potomac Railroad Company	05/30/1870	07/21/1890	See Reading Company
Harrisburg and Shippenburg Railroad Company	07/22/1890	08/11/1890	See Reading Company
Harrisburg Steel Corporation			Employer is not covered
Harrisburg Warehouse Company	09/07/1933	12/31/1954	Merged into Duquesne Warehouse Company and Western Warehousing Company
Harrison and East Newark Connecting Railroad Company	01/21/1898	12/31/1954	Merged into the United New Jersey Railroad and Canal Company
Harrisville Southern Railroad Company	05/22/1915	01/01/1920	No records are available
Harstad Lumber Company			Employer is not covered
Hartford and Connecticut Valley Railroad, The	03/28/1879	03/31/1887	See New York, New Haven and Hartford Railroad Company, The
Hartford and Connecticut Western Railroad Company	03/31/1881	10/20/1980	Since 08/30/1889, operated by the New York, New Haven and Hartford Railroad Company
Hartford Eastern Railway Company	06/01/1915	04/30/1933	No records are available
Hartford and New York Transportation Company	10/00/1906	11/05/1931	Service claimed after 11/15/1931 may be credited as service to The New England Steamship Co.
Hartford and Slocomb Railroad Company	02/16/1954	02/15/1994	Ceased to be an employer effective February 15, 1994, the last day on which it paid compensation reportable to this agency.
Hartford & Springfield Coach Company			Employer is not covered
Hartland Railroad Company	11/22/1915	12/18/1925	See Middle Creek Railroad Company
Hartwell Railroad Co., Inc.			Employer is not covered. See the Great Walton Railroad Co., Inc. d/b/a the Hartwell Railroad Co.
Hartwell Railroad Company	11/30/1892	02/18/1898	See Hartwell Railway Company
Hartwell Railroad Company			Employer is not covered
Hartwell Railway Company	02/05/1898	05/15/1990	Employer covered was terminated effective May 15, 1990, the date the sales transaction was actually closed.
Hartwell Railroad Company	11/30/1892	02/18/1898	
Hartsville Railroad Company	12/23/1884	02/27/1895	See Atlantic Coast Line Railroad Company
Harvey Company, The			Employer is not covered
Harvey, Fred (the corporation, the individual & the trustees)	01/01/1876	01/01/1939	All service rendered in certain Fred Harvey operations are creditable
Harvey, Fred, Service, Inc.	01/01/1939	12/31/1947	See Atchison, Topeka & Santa Fe Railway Co., The & Dining Car & Eating House Department
Harvey Hotel and Restaurant Company, The			Employer is not covered
Harvey, Inc.			Employer is not covered
Haskell and Barker Car Company			Employer is not covered
Haskell and Barker Car Company, Incorporated			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Hasset, J. M., Construction Company			Not an employer and service is not creditable
Hastings Express Company			Employer is not covered
Hastings, Lowell and Northern Michigan Railroad Company	07/09/1883	05/28/1887	See Pere Marquette Railway Company
Hatch Express Company			See Railway Express Agency Incorporated
Hatfield-Campbell Creek Coal Company, The	01/03/1928	07/31/1933	An employer only to its operation of a blacksmith shop at Reed, formerly Dana, West Virginia
Hattiesburg Saw Mill Company			Not an employer and service is not creditable
Hauser & Company			Not an employer and service is not creditable
Hauser Construction Company			Not an employer and service is not creditable
Havana, Rantoul & Eastern Railroad Company	01/09/1873	03/05/1887	See Illinois Central Railroad Company
Hawaii Consolidated Railway, Ltd.	03/01/1916	11/20/1946	
Hilo Railroad Company	03/28/1899	02/29/1916	
Hawaiian Cemetery Association, Ltd.			Service & comp. thru 11/30/1861 is creditable to the Oahu Railway and Land Company
Hawaiian Land and Improvement Company, Ltd.			Service & comp. thru 11/30/1861 is creditable to the Oahu Railway and Land Company
Hawarden Sales Company			Employer is not covered
Hawkinsville & Florida Southern Railway Company	07/11/1896	11/22/1921	See Georgia, Ashburn, Sylvester & Camilla Railway Company
Hawkinsville and Western Railroad Company	05/09/1912	08/01/1915	See Ocilla Southern Railroad Company
Hawthorne, Nebagamon & Superior Railway Company	07/01/1899	06/30/1907	No records are available
Haynesville & Montgomery Railroad Company	03/01/1906	12/31/1916	No records are available
Haysi Railroad Company	01/01/1971	10/11/1983	Assets acquired by Seaboard System, Inc.
Hayts Corners, Ovid & Willard Rail Road Company			Compensation received (1924 - 1932) is creditable
Hazelhurst & South-Eastern Railway Company	02/01/1896	12/31/1913	No records are available
Hazelwood, George F., Company, The			Not an employer and service is not creditable
Hazen and Northern Railroad Company	11/28/1902	03/24/1904	See Chicago, Rock Island & Pacific Railroad Company
H C Railroad, LLC			Employer is not covered
Hearne and Brazos Valley Railway Company	05/18/1891	06/30/1914	See Texas and New Orleans Railroad Company
Hearne Timber Company			Employer is not covered
Heart of Georgia Railroad, Inc., The	03/29/2000	DATE	
Heart of Texas Railroad, LP	01/29/2013	DATE	Heart of Texas Railroad,LP became an employer effective January 29, 2013, the date as of which it commenced operations and its four employees were first compensated.
Heartland Rail Corporation			Employer is not covered
Iowa Interstate Railroad, LTD	10/13/1984	DATE	Subsidiary
Heavy Duty Products, Inc.			Investigation closed 02/09/1995
Heavy Railroad Excavations, Inc.			Employer is not covered and service performed by employees is not covered under the Acts.
Hebard Cypress Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Hebard Cypress Company's Railroad			
Hecker, A. S., Company	09/01/1917	11/01/1922	Service is creditable as service to the New York Central Railroad Company
Heisler Locomotive Works			Employer is not covered
Helena & Northwestern Railway	10/11/1949	05/31/1952	
Helena, Parkin & Northern Railway Company	10/01/1914	12/31/1921	No records are available
Helena Southwestern Railroad Company	11/07/1913	12/31/1986	Ceased to be an employer effective with the close of business December 31, 1986.
Henderickson, William, M., Inc.			Investigation closed 08/12/1992
Henderson Land & Lumber Company			Employer is not covered. Prior to 10/15/1915, known as the Black Warrior Mill Company
Hendersonville & Brevard Railway, Telegraph & Telephone Co., The	03/06/1891	04/01/1899	See Southern Railway Company
Hendrick Manufacturing Company			Employer is not covered
Hendrick Manufacturing Company, Limited (a corporation)			Employer is not covered
Hendrick Manufacturing Company, Limited (a partnership)			Employer is not covered
Hendy, Joshua, Iron Works			Employer is not covered
Hennepin County Regional Authority			Investigation closed 05/14/2003
Henry & McFee			Not an employer and service is not creditable
Hercules Construction Company (Labor Agents)	08/30/1924	08/29/1928	Service is creditable as service to the Pittsburgh & Lake Erie Railroad Company
Hercules Incorporated			Employer is not covered. Owned by the U.S. Gvmmt & under control of the Depart. of the Army
Hercules Powder Company			Employer is not covered
Heritage Railroad Company			Employer is not covered
Heritage Railroad Corporation			Employer is not covered
Heritage Railway Service, Inc.			Investigation closed 04/25/1995
Herkimer, Newport & Poland Narrow Gauge Railway Co. of 1880	07/08/1880	04/29/1891	See New York Central Railroad Company (Delaware), The
Herkimer, Newport & Poland Narrow Gauge Railway Co. of 1891	04/30/1891	12/07/1891	See New York Central Railroad Company (Delaware), The
Herkimer, Newport and Poland Railway Company	09/10/1891	06/23/1892	See New York Central Railroad Company (Delaware), The
Herkner Company, The			Not an employer and service is not creditable
Herkner Construction Company			Employer is not covered
Herrin and Johnston City Railway Company	09/22/1905	08/31/1909	See Missouri Pacific Railroad Company
Herzog Contracting Corporation			Employer is not covered
Herzog Services, Inc.			Employer is not covered
Herzog Transit Services, Inc.	01/01/2001	DATE	Covered employer only with respect to train dispatching over rail line of Trinity Railway Express in Texas. (B.C.D. 09-2.2) (Corrected copy notice No. was changed)
Herzog Railroad Contracting Corporation			Not investigated per OGC 09/2008.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Herzog Transportation Service, Inc.			Employer is not covered
Hess Livestock Commission Company	03/01/1959	12/31/1960	An employer with respect only to its loading and unloading of railborne livestock
Hetch Hetchy Railroad	03/11/1918	02/15/1925	Owned and operated by the City and County of San Francisco
Hetch-Hetchy and Yosemite Valley Railway Company	01/01/1901	06/30/1906	Service prior to 01/01/1901 and subsequent to 06/30/1906 is not creditable
Hewn Tie & Piling Department of Kirby Lumber Corporation	11/06/1901	09/30/1939	Oprtd by the Kirby Lumber Co. (11/06/01-07/15/36) & by the Kirby Lumber Corp. (07/16/36-09/30/39)
H & H Engineering Construction, Inc.			Investigation closed 08/22/1994
Hibernia Branch Railroad Company	07/17/1888	12/06/1905	See Wharton and Northern Railroad Company
Hibernia Mine Railroad Company, The	03/01/1863	12/31/1890	See Central Railroad Company of New Jersey, The
Hickman River City Development Corporation			Employer is not covered
Hickory Valley Railroad Company	05/18/1887	08/31/1938	
Hicks Locomotive & Car Works			Employer is not covered
Hicks Run Railroad Company	05/01/1906	01/01/1912	No records are available
Hicks Stock Car Company			Employer is not covered
Hide Power & Equipment Company	01/00/2000	DATE	Became an employer as of January 2000, when it provided the means for Delaware Coast Line Railroad Company to Operate, and Employees were first Compensated.
Higgins Oil and Fuel Company			Employer is not covered
High Point, Randleman, Asheboro & Southern RR Company	02/21/1883	DATE	Prior to 02/25/1887, was known as High Point and Randleman Railroad Company
High Point, Thomasville & Denton Railroad Company	07/28/1923	DATE	
Carolina, Glenanna & Pee Dee Railway & Development Co.	03/02/1905	03/04/1907	
Carolina Valley Railway Company	03/05/1907	02/17/1909	
Carolina & Yadkin River Railway Company	05/31/1912	07/27/1923	
Piedmont Railway Company	02/18/1909	05/30/1912	
High Ridge Water Supply Company	03/18/1905	12/31/1955	No records are available
High Speed Ground Transportation Association			Investigation closed 10/16/2001. Operates as a Trade Association only
Highland Avenue and Belt Railroad Company	07/15/1887	09/06/1899	Railroad operated by the Columbian Equipment Company
Highland Avenue Belt Railroad and Improvement Company	02/18/1887	07/15/1887	Name by which Highland Avenue and Belt Railroad was known during this period
Highland Avenue Belt Railroad and Improvement Company	02/18/1887	07/15/1887	Highland Avenue and Belt Railroad was known by this name during this period
Hignite Coal Company			Not an employer and service is not creditable
Hignite Coal Mining Company			Not an employer and service is not creditable
Hill City Railway Company	11/30/1915	05/31/1935	
Mississippi, Hill City and Western Railway Company	09/10/1909	11/22/1915	
Hillsboro and North Eastern Railway Company	10/09/1901	12/31/1985	Records prior to September 1923 are not available

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Hillsboro Railroad Company, The	01/08/1895	10/25/1904	See Norfolk and Western Railway Company
Hillsdale County Railway Company	04/01/1976	12/31/1992	Assets were sold to Indiana Northeastern in December 1992.
Hillside Coal and Iron Company			Employer is not covered
Hillvista Investment Company d/b/a Molalla Western Railway	02/22/1993	12/31/1996	Molalla Western Railway along with East Portland Traction Co. merged into the Oregon Pacific RR Co.
Hilo Railroad Company	03/28/1899	02/29/1916	
Hilton & Albany Railroad, Inc	01/01/2012	DATE	Employer was covered on January 1 2012, the date of which HAL began operations.
Hilton-Dodge Lumber Company			Employer is not covered
Hilton and Dodge Lumber Company			Employer is not covered
Himmelberger-Harrison Lumber Company			Not an employer and service is not creditable
Himmelberger-Harrison Manufacturing Company			Not an employer and service is not creditable
Hines, Edward, Lumber Company			Not an employer and service is not creditable
Hines, Edward, Western Pine Company			Not an employer and service is not creditable
Hines, Edward, Yellow Pine Company			Not an employer and service is not creditable
Hines, Edward, Yellow Pine Trustee	08/01/1922	10/31/1930	See Mississippi Southern Railroad
Historic Red Clay Valley Inc. Wilmington and Western Railway Corporation	11/01/1984	DATE	Employer is not covered. Owned by the Baltimore & Ohio Railroad Company Wholly-owned subsidiary
Hixon, Sumter and Northwestern Railroad Company	06/05/1909	12/01/1912	No records are available
H&M International Transportation, Inc.	6/1/1998	N/A	Employer was covered on 6/1/1998. On 4/21/2004 Board finds on reconsideration that H&M International, inc is not covered.
H. M. Parcel Room, Inc.			Employer is not covered
Hobart Estate Company			Employer is not covered
Hobart & Manistee River Railroad Company	01/01/1888	12/31/1888	No records are available
Hobart Southern Railroad Company	02/19/1930	12/10/1937	No records are available
Hobbs Western Company			Employer is not covered
Hobo Line, Inc.			Employer is not covered
Hoboken Ferry Company, The	11/01/1888	01/01/1905	No records are available. See Delaware, Lackawanna and Western Railroad Co., The
Hoboken Land and Improvement Company			Employer is not covered
Hoboken & Manhattan Railroad Company			Employer is not covered
Hoboken Manufacturers Railroad Company	07/21/1902	10/20/1954	Name was changed to Hoboken Shore RR. See Hoboken Shore Railroad
Hoboken RailRoad, WareHouse & Steamship Connecting Co., The	09/17/1895	06/19/1906	See Hoboken Shore Railroad
Hoboken Shore Railroad	10/21/1954	01/01/1978	Ceased to be an employer on 01/01/1978. Termination due to Abandonment.
Hoboken Manufacturers Railroad Company	07/21/1902	10/20/1954	Name by which Hoboken Shore Railroad was known during this period
Hoboken RailRoad, WareHouse & Steamship Connecting	09/17/1895	06/19/1906	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Hocking Coal Company			Employer is not covered
Hocking Land Company	02/13/1925	06/14/1929	Prior to 06/14/1929, was known as the Hocking Land & Development Co.
Hocking Land and Development Company	06/14/1929	04/30/1930	Service is creditable as service to The Hocking Vily Railway Co. See Chesapeake & Ohio Railway Co
Hocking Land Company	02/13/1925	06/14/1929	Name by which Hocking Land & Development Company was known during this period
Hocking-Sunday Creek Traction Company			Employer is not covered
Hocking Valley Railway Company, The	02/25/1899	04/30/1930	See Chesapeake and Ohio Railway Company, The
Hodgenville and Elizabethtown Railway Company	04/08/1884	10/18/1902	
Hodges Bonded Warehouse			Investigation closed 12/02/1981. Division of Hodges Stock Yard, Inc.
Hodges, W. H. & Company, Inc.	06/15/1961	09/02/1975	Ceased being an employer on September 2, 1975. Dissolved.
Hogan, McGrath & Wales			Not an employer and service is not creditable
Hogan, T., & Sons, Inc.			Employer is not covered
Hohorst-Drunic Transportation Company, Inc.	09/01/1986	12/31/1994	Name changed to Hohorst Transportation Corp effective 01/01/1995
Hohorst Transportation Corporation	09/01/1986	12/31/1995	
Hohorst-Drunic Transportation Company, Inc.	09/01/1986	12/31/1994	Name by which Hohorst Transportation Corporation was known during this period
Holdrege Livestock Sales Company			Employer is not covered
Holidaysburg & Roaring Spring Railroad Company			Employer is not covered. Sister company to The Everett Railroad Company
Hollis & Eastern Railroad Company (Oklahoma Corp.)	05/15/1959	11/08/2000	Merged into Hollis & Eastern Railroad Company, LLC
Hollis & Eastern Railroad Company, LLC (Delaware Corp.)	11/09/2000	DATE	Wholly-owned subsidiary of Republic Gypsum Company, LP. Investigation closed 03/31/2011.
Hollister Lumber Company			Employer is not covered
Hollup Corporation			Employer is not covered
Holly River & Addison Railway Company	05/15/1899	03/16/1906	See West Virginia Midland Railway Company
Holly River Railroad Company	06/30/1896	05/14/1899	See West Virginia Midland Railway Company
Holly Sugar Corporation			Employer is not covered
Holly and Swink Railway, The			Employer is not covered
Holmes Supply Company			Not an employer and service is not creditable
Holston Corporation	05/17/1912	05/04/1916	Only the boarding & commissary operations for the Clinchfield RR Co. See the Holston Land Co
Holston Land Company d/b/a Holston Transportation Co.	01/01/1974	DATE	An employer with respect to the performance of loading & unloading frght & cargo from freight cars.
Holston Valley Railway Company	10/01/1896	01/01/1914	No records are available
Holton Inter-Urban Railway Company	10/01/1904	11/12/1985	Merged into the Southern Pacific Transportation Company effective 11/12/1985
Holyoke and Westfield Railroad Company	06/12/1869	10/20/1980	Ceased being an employer 10/20/1980, the date on which New York, New Haven & Hartford RR Company was terminated
Home for Aged & Disabled RR Employees of America, The	08/19/1904	10/01/1956	Service is creditable during the period 08/19/1904 to 10/01/1956

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Home Avenue Rail Road Company, The	08/28/1871	06/29/1897	See Baltimore and Ohio Railroad Company, The. Subsidiary of CSX Corporation
Hondo Railway, LLC	01/24/2007	DATE	Became an employer effective January 24, 2007 the date as of which it commenced operations
Honey Bee Traction Line		DATE	See Indiana Railroad
Honey Creek Railroad, Inc.	10/01/1993	10/28/2010	Ceased being an employer on October 28, 2010, the date on which it sold its operating track and assets.
Hooper-Myron Corporation			Employer is not covered
Illiana Railroad Services, Inc.	05/10/1990	01/01/2000	Merged into Hooper-Myron Corporation
Hooppole, Yorktown and Tampico Railroad	02/11/1913	09/25/1952	
Dixon, Rock Falls & Southwestern Electric Railway Company	03/23/1903	02/11/1913	
Galesburg, Rockford & Northern Railroad Company	07/05/1917	05/04/1922	
Hoosac Tunnel Fast Freight Line	10/31/1888	01/01/1906	No records are available
Hoosac Tunnel and Wilmington Railroad Company	12/28/1886	11/01/1971	No records are available
Deerfield River Company	04/02/1883	09/30/1887	
Deerfield Valley Railroad Company	10/28/1890	05/04/1892	
Hoosick Falls Railroad Company			Employer is not covered
Hoosier Rail Development Corp. d/b/a Indiana Midland Railway	01/01/1985	12/31/1985	
Hoosier Railcar, Inc.			Investigation closed 08/25/1994
Hoosier Southern Railroad			See Perry County Port Authority
Hoosier Waste Renovating Company			Not an employer and service is not creditable
Hooverhurst and Southwestern Railroad Company	04/01/1903	12/30/1913	See New York Central Railroad Company (Delaware), The
Homell Repair and Construction Corporation	03/01/1920	09/11/1922	Service is creditable as service to the Erie Railroad Company
Homell Traction Company			Employer is not covered
Horre, William, & Company	10/01/1905	12/31/1910	Service is creditable as service to the Delaware, Lackawanna & Western RR Co.
Horry County Railway Company	11/16/1984	10/10/1987	Employer is not covered
Horse Shoe Lumber Company			Employer is not covered
Horton & Horton			Employer is not covered
Horton-Pollard Contractors			Not an employer and service is not creditable
Hospital Assn of Southern Pacific Lines in TX & Louisiana	04/08/1914	10/31/1968	See Southern Pacific Company
Hospital Department, Southern Pacific Lines in Texas and Louisiana, Houston, Texas	07/01/1911	04/08/1914	See Texas & New Orleans Railroad Company
Hospital Department, Los Angeles & Salt Lake Railroad Co.			Service is creditable as service to the Los Angeles & Salt Lake RR Co. See Union Pacific RR Co.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Hospital Department, Missouri Pacific Railway Company	12/31/1876	07/27/1912	Service is creditable as service to the Missouri Pacific Railway Co. See Missouri Pacific RR Co.
Hospital Department, Oregon Short Line Railroad Company			Service is creditable as service to the Oregon Short Line RR Co. See Union Pacific RR Co.
Hospital Dept., Oregon-Washington RR & Navigation Co.			Service is creditable to the Oregon-Washington RR & Navigation Co.. See Union Pacific RR Co.
Hospital Department, Union Pacific Railroad Company			Service is creditable as service to the Union Pacific RR Company. See Union Pacific RR Co.
Hospital Service, Missouri Pacific Railroad Company	07/27/1912	10/05/1920	
Hot Springs Railroad Company	07/28/1870	04/30/1902	See Chicago, Rock Island & Pacific Railroad Company
Hot Springs Street Railway Company			Employer is not covered
Hotel Pennsylvania			Employer is not covered
Hotel & Restaurant Employees & Bartenders Int'l Union			Employer is not covered
Houck's Missouri & Arkansas Railroad Company	07/31/1893	04/28/1902	See St. Louis-San Francisco Railway Company
Houghton, Chassell & Southwestern Railway			Employer is not covered
Housatonic Railroad Company	06/01/1836	06/30/1892	See New York, New Haven and Hartford Railroad Company, The
Housatonic Railroad Company, Inc., The	08/29/1988	DATE	Wholly-owned subsidiary of Housatonic Transportation Company
Danbury Terminal Railroad Company	01/02/1993	12/31/1996	Merged
Housatonic Track Company, Inc.			Employer is not covered. Wholly-owned subsidiary of Housatonic Transportation Company
Housatonic Transportation Company			Employer is not covered
Houston Belt and Magnolia Park Railway Company	04/02/1889	05/15/1899	See International-Great Northern Railroad Company
Houston Belt & Terminal Railway Company	08/31/1905	DATE	
Houston Belt & Terminal Railway Co. Productivity Fund	06/08/1981	8/14/1991	Ceased being an employer on August 14, 1991, with Ba number 1020 being formed in its place with no Employees.
Houston and Brazos Valley Railway Company	04/03/1907	03/02/1956	See Missouri Pacific Railroad Company
Velasco, Brazos & Northern Railway Company	07/08/1901	05/08/1907	
Velasco Terminal Railway Company, The	07/29/1891	07/01/1901	
Houston and Brazos Valley Terminal Company	05/09/1907	03/31/1923	Operations ceased on 03/31/1923. No records are available
Velasco, Brazos & Northern Railway Company	07/08/1901	05/08/1907	
Velasco Terminal Railway Company, The	07/29/1891	07/01/1901	
Houston, Central Arkansas & Northern Rail Road Company	05/10/1889	04/29/1893	See Missouri Pacific Railroad Company
Houston, Central Arkansas & Northern Railway Company	01/01/1890	12/13/1893	See Missouri Pacific Railroad Company
Houston Demurrage & Storage Bureau	08/01/1924	12/01/1934	See Western Weighing and Inspection Bureau
Houston, East and West Texas Railway Company, The	03/11/1875	06/30/1934	See Texas and New Orleans Railroad Company
Houston Electric Company			Employer is not covered
Houston Electric Street Railway Company			Employer is not covered
Houston, Galveston Interurban Railway Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Houston Municipal Railway	08/31/1915	05/07/1918	Leased & used jointly by the Houston Belt & Terminal Railway Co. & the Int'l & Great Northern Railway Co. from 05/08/18 to date
Houston North Shore Railway Company	06/27/1925	03/02/1956	See Missouri Pacific Railroad Company
Houston, Oaklawn and Magnolia Park Railway Company	05/16/1899	12/26/1903	See International-Great Northern Railroad Company
Houston Railway Company, The	09/26/1892	07/31/1902	See Texas and New Orleans Railroad Company
Houston and Shreveport Railroad Company	09/09/1891	06/30/1934	See Texas and New Orleans Railroad Company
Houston & Texas Central Railroad Company	08/01/1889	06/30/1934	See Texas and New Orleans Railroad Company
Houston and Texas Central Railway Company	12/00/1857	06/30/1898	See Texas and New Orleans Railroad Company
Howard Collieries			See Norfolk and Western Railway Company - Fuel or Mining Department
Howard Terminal Railway	04/21/1917	06/07/2011	Ceased being an employer on June 7, 2011. Dissolved.
Howland Improvement Company	09/01/1904	02/14/1905	See Norfolk Southern Railway Company
Howlett Construction Company			Employer is not covered
Hoxie, Pocahontas & Northern Railway Company	11/23/1896	12/22/1901	See St. Louis-San Francisco Railway Company
Hoy, W. J., Company			Employer is not covered
HP Global Transportation Services, Inc.			Investigation closed 01/18/1996
H & S Railroad Company, Inc.	07/01/1992	12/31/2005	Employer covered terminated December 31, 2005 the date after which H&S no longer had any employees.
Huck Manufacturing Company			Investigation closed 06/07/1994
Hudson Bay Railway Company			Investigation closed 08/12/1997. Canadian employer
Hudson Coal Company			Employer is not covered
Hudson Companies			Employer is not covered
Hudson Connecting Railroad Company	05/02/1889	07/22/1889	See New York, New Haven and Hartford Railroad Company, The
Hudson Light and Power and Railroad Company	06/13/1899	10/12/1899	Railway operations only. See Eastern New York Utilities Corporation
Hudson and Manhattan Corporation			Employer is not covered
Hudson & Manhattan Railroad Company	12/01/1906	12/31/1961	Service prior to 12/01/1906 is not creditable
Hudson & Manhattan Railroad Company (of 1903)			Employer is not covered
Hudson Navigation Company			Employer is not covered
Hudson Rapid Tubes Corporation	01/01/1962	08/31/1962	See Port Authority Trans-Hudson Corporation
Hudson River Bridge Company, The			Service is creditable to The New York Central RR Co. See NY Central RR Co. (Delaware), The
Hudson River Connecting Railroad Corporation, The	11/20/1924	11/13/1926	
Hudson River Estates, Inc.			Employer is not covered
Hudson River Navigation Corporation			Employer is not covered. Also known as the Catskill Evening Line
Hudson River Steamboat Company, Inc.			Employer is not covered
Hudson Tow Boat Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Hudson Valley Railway Company			Employer is not covered
Hugo Railcar, Inc.			Investigation closed 04/23/1993
Huie-Hodge Lumber Company			Employer is not covered
Hulcher Service, Inc.			Investigation closed 08/12/1992
Humbird Lumber Company			Employer is not covered
Humble Oil and Refining Company			Employer is not covered
Humble Pipe Line Company			Employer is not covered
Humboldt Northern Railway Company			Employer is not covered
Humboldt Bay & Trinidad Logging & Lumbering Co., The	12/31/1891	05/01/1896	See Northwestern Pacific Railroad Company
Humeston and Shenandoah Railroad Company	03/22/1881	04/30/1896	No records are available. See Chicago, Burlington and Quincy Railroad Company
Humeston and Shenandoah Railway Company	04/14/1896	12/31/1901	No records are available. See Chicago, Burlington and Quincy Railroad Company
Hunkin-Conkey Construction Company, the			Employer is not covered
Hunt, D. B., Welding Engineering Company			Not an employer and service is not creditable
Hunt-Forbes Construction Company			Not an employer and service is not creditable
Hunt, Robert W., Company, The			Employer is not covered
Hunters Run & Slate Belt Railway Company	07/01/1891	10/31/1910	See Reading Company
Huntingdon & Broad Top Mountain Railroad & Coal Co., The	05/01/1852	02/28/1955	
Huntingdon and Broad Top Transit Company	09/09/1927	03/01/1936	See Huntingdon and Broad Top Mountain and Coal Company, The
Huntington Beach-Santa Ana Bus Lines			Employer is not covered
Huntington Furniture Corporation			Employer is not covered
Huntsville Depot, The (Museum)-Huntsville Railway Co.			Employer is not covered
Huntsville and Madison County Railroad Authority	06/05/1984	DATE	
Huron Development and Construction	06/31/1989	12/23/1993	Merged into RailAmerica Services Corp. along with parent Company, Huron Transp. Group
Huron and Eastern Railway Company	03/27/1986	DATE	Wholly owned subsidiary of RailAmerica, Inc.
Huron Leasing Corporation	09/00/1992	DATE	
Huron Services, Inc.	02/17/1992	12/31/1992	
Huron Stevedoring Corporation			Employer is not covered
Huron Transportation Group	01/01/1990	12/23/1993	Merged into RailAmerica Services Corp.
Hussey-Hobbs Tie Company			Employer is not covered
Hutchings, A. A., and Company			Not an employer and service is not creditable
Hutchinson Coal Company			Employer is not covered
Hutchinson Interurban Railway Company			Employer is not covered
Hutchinson and Northern Railway Company, The	03/12/1912	DATE	Indirectly owned & controlled by IMC Global, Inc.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Hutchison Company			Not an employer and service is not creditable
Hutchison and Southern Railroad Company, The	10/05/1889	02/28/1898	See Atchison, Topeka and Santa Fe Railway Co., The
Hutchison and Southern Railway Company, The	12/21/1897	09/30/1899	See Atchison, Topeka and Santa Fe Railway Co., The
Hutt, J. E., Contracting Company			Not an employer and service is not creditable
Hyatt Railway Products Corporation			Investigation closed 02/09/1995
Hydraulic-Press Brick Company			Employer is not covered
Hyman-Michaels Company			Not an employer and service is not creditable
Jaeger & Southern Railway Company	01/18/1898	04/25/1906	See Norfolk and Western Railway Company
Iberia, St. Mary & Eastern Railroad Company	10/08/1909	03/02/1956	See Missouri Pacific Railroad Company
Iberia and Vermillion Railroad Company	04/06/1891	06/30/1934	See Texas and New Orleans Railroad Company
IC&E - Kansas City Southern Joint Agency	01/01/1944	DATE	Name changed from I&M-Kansas City Southern Joint Agency effective 07/27/2002. See Kansas City Southern Joint Agency
Idaho Central Railway Company	09/15/1909	12/10/1926	See Spokane, Coeur D'Alene & Palouse Railway Company
Idaho Falls Live Stock Commission Company			Employer is not covered
Idaho Livestock Exchange, Inc.			Employer is not covered
Idaho Logging Railroad Company			Employer is not covered
Idaho Northern & Pacific Railroad Company.	11/14/1993	DATE	Subsidiary of Rio Grande Pacific Corporation
Idaho Northern Railroad Company	08/01/1909	12/22/1910	See Union Pacific Railroad Company
Idaho Northern Railway Company, Ltd., The	12/18/1897	12/29/1912	See Union Pacific Railroad Company
Idaho & Sedalia Transportation Company, LLC	12/01/2004	DATE	Became an employer effective December 1, 2004, the date on which it commenced operations
Idaho Southern Railroad Company	07/01/1909	06/30/1916	
Idaho Stockyards Company	01/09/1936	02/28/1971	Merged into the Denver Union Stock Yard Company
Idaho Traction Company	04/01/1912	08/31/1915	Company's railway was acquired on 09/01/1915 by Boise Valley Traction Company
Idaho & Washington Northern Railroad	04/01/1907	01/24/1916	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Idaho Western Railway Company	05/01/1980	10/31/2000	Wholly-owned subsidiary of Kyle Railway, Inc. Subsidiary of RailAmerica, Inc. effective 01/2002
Idaho and Western Railway Company	12/27/1909	12/05/1912	See Chicago, Milwaukee and Gary Railway Company
Ideal Cement Company	01/01/1953	10/31/1954	An employer only to its oprtn of the railroad known as The California & Oregon Coast Railroad
Pacific Portland Cement Company	10/28/1940	12/31/1952	
IEI Container Services Corp.			Effective 08/03/1993, name was changed to IES Railcar Service Center, Inc.
IES Railcar Service Center, Inc.			Employer is not covered. Wholly owned subsidiary of IES Transportation Inc.
Illiana Railroad Services	07/01/1978	05/31/1981	
Illiana Railroad Services, Inc.	05/10/1990	01/01/2000	Merged into Hooper-Myron Corporation

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Iliff Brothers (with Pennsylvania Railroad Company)			Employer is not covered
Illinois Car & Manufacturing Company	02/23/1922	10/01/1922	Service is creditable as service to The Michigan Central Railroad Company
Illinois Car and Manufacturing Company			Employer is not covered
Illinois Car Service Association	01/01/1890	08/31/1915	See Western Weighing and Inspection Bureau
Illinois Central Cicero Credit Union			Employer is not covered
Illinois Central Corporation & Illinois Central Railroad Co.			Employer is not covered
Illinois Central Electric Railway Company			Employer is not covered
Illinois Central Gulf Railroad Company	08/10/1972	01/25/1988	Properties and franchises of the Illinois Central RR Co. & of the Gulf, Mobile & Ohio RR Co. were acquired to form the Illinois Central Gulf RR Co. , on 08/10/1972. Effective 01/25/1988, name was changed to Illinois Central Railroad Company effective 1/2
Bonhomie and Hattiesburg Southern Railroad Company	09/10/1923	08/31/1972	Merged
Chicago & Illinois Western Railroad	02/21/1903	04/30/1983	Merged
Columbus & Greenville Railway Company	08/07/1923	09/29/1972	Merged
Fernwood, Columbia & Gulf Railroad Company	04/13/1920	08/30/1972	Merged
Gulf, Mobile and Ohio Railroad Company	08/01/1940	08/09/1972	Ceased to be an employer & properties & franchises were acquired by the Illinois Cntrl Gulf RR
Illinois Central Railroad Company	02/10/1851	08/09/1972	Ceased to be an employer & properties & franchises were acquired by the Illinois Cntrl Gulf RR
Illinois Central Gulf UTU Productivity Fund	NA	4/10/1990	Merged -1516
Illinois Central Hospital Association	07/01/1911	12/31/2006	Service is creditable to the Illinois Central Railroad Company
Illinois Central Hospital Department	NA	NA	Prior to sometime in 1965, Illinois Central Hospital Association was known by this name
Illinois Central Railroad Company	02/10/1851	08/09/1972	Ceased to be an employer, the properties and franchises of the company and of the Gulf, Mobile & Ohio Railroad Company were acquired by the Illinois Central Gulf Railroad.
Illinois Central Railroad Company	08/10/1972	DATE	Subsidiary of Illinois Central Corporation
Alabama and Vicksburg Railway Company	03/18/1889	05/29/1959	Merged
Belleville City Railway Company	02/04/1887	03/25/1895	
Blue Island Railroad Company	07/03/1891	DATE	No BA # assigned
Brookhaven and Pearl River Railway Company	12/31/1904	01/17/1911	
Canton, Aberdeen & Nashville Railroad Company	02/17/1882	06/30/1953	Subsidiary
Central Elevator & Warehouse Company	09/30/1893	08/31/1930	Subsidiary
Chesapeake, Ohio & Southwestern Railroad Company	08/24/1881	07/31/1896	
Chicago and Illinois Southern Railroad Company	01/17/1877	08/01/1903	
Chicago, Madison and Northern Railway Company	02/01/1980	02/28/1982	
Chicago, Memphis & Gulf Railroad Company	12/21/1904	09/30/1963	Merged
Chicago, Produce Terminal Company	03/06/1928	10/31/1979	Subsidiary
Chicago & Texas Railroad Company	04/13/1893	12/15/1902	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Columbus & Greenville Railway Company	08/07/1923	09/29/1972	
Dubuque and Sioux City Railroad Company	08/13/1860	03/15/1888	
Dunleith & Dubuque Bridge Company	07/01/1867	11/18/1946	Subsidiary
Dyersburg Northern Railroad Company	07/01/1907	10/31/1909	
Grand Tower & Cape Girardeau Railroad Company	01/03/1889	05/10/1893	
Grand Tower & Carbondale Railroad Company	03/18/1882	06/30/1893	
Gulf and Ship Island Railroad Company	02/23/1882	12/25/1945	
Havana, Rantoul & Eastern Railroad Company	01/09/1873	03/05/1887	
Hodgenville and Elizabethtown Railway Company	04/08/1884	10/18/1902	
Illinois Central Gulf Railroad Company	08/10/1972	01/25/1988	Name by which Illinois Central Railroad Company was known during this period
Indiana and Illinois Southern Railroad Company, The	05/12/1886	02/06/1890	
Indianapolis Southern Railroad Company	07/01/1906	06/30/1911	
Kentucky Midland Railroad Company	11/01/1908	12/31/1922	
Kentucky Valley Railroad Company	06/29/1905	11/30/1913	
Kentucky Western Railway Company, The	09/07/1899	09/29/1902	
Mississippi Central Railroad Company	11/27/1897	04/30/1967	Merged
Mississippi & Tennessee Railroad Company	10/00/1852	01/31/1888	
New Orleans Great Northern Railway Company	03/20/1933	05/31/1983	Merged
North and South Railroad Company of Illinois, The	01/23/1890	06/25/1896	
Ohio Valley Railway Company	04/06/1888	06/07/1898	
Omaha Bridge and Terminal Railway Company	11/28/1890	09/19/1892	Subsidiary
Owensboro, Falls of Rough and Green River Railroad Co.	10/01/1889	09/14/1897	
Paducah Union Depot Company	02/18/1888	03/21/1913	
Peabody Short Line Railroad	07/12/1897	07/31/1961	Merged
Peoria, Decatur and Evansville Railway Company	08/28/1880	07/12/1902	
Rantoul Railroad Company	06/03/1887	09/10/1903	Subsidiary
St. Louis, Alton & Terre Haute Railroad Company (Portion)	06/01/1862	09/30/1895	
St. Louis, Belleville and Southern Railway Company	03/26/1895	07/01/1910	Subsidiary
Saint Louis and Chicago Railway Company	12/22/1886	01/23/1890	
Saint Louis and Eastern Railway Company, The	12/16/1889	06/25/1896	
St. Louis, Indianapolis & Eastern Railroad Company, The	10/30/1889	11/15/1899	
St. Louis and Ohio River Railroad Company	09/11/1901	11/14/1903	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
St. Louis, Peoria & Northern Railway Co. (Litchfield Division)	04/19/1896	12/01/1899	
St. Louis, Peoria Railroad Company	01/28/1889	06/25/1896	
St. Louis and Peoria Railroad Company, The	12/31/1889	06/25/1896	
Short Route Railway Transfer Company	03/05/1873	09/15/1897	
South Chicago Railroad Company, The	09/09/1881	07/01/1890	
Southern Illinois & Kentucky Railroad Company	01/24/1923	06/30/1954	Merged
Tremont & Gulf Railway Company	12/18/1907	11/30/1959	
Vicksburg, Shreveport & Pacific Railway Company	04/23/1901	05/29/1959	Merged
Waterloo Railroad Company	07/01/1956	DATE	As of 12/31/1970, became a wholly owned subsidiary of Illinois Central Railroad
Yazoo and Mississippi Valley Railroad Company, The	02/17/1882	06/30/1946	
Illinois Central Traction Company	12/01/1903	05/25/1923	See Illinois Terminal Railroad Company
Illinois Commissary Company			Not an employer and service is not creditable
Illinois Dredging and Construction Company	11/04/1911	12/04/1922	Company controlled by the Terminal Railroad Association of St. Louis
Illinois Freight Association	12/01/1920	08/31/1974	Since 01/01/1921, operated the Chicago Switching Committee as a department
Illinois-Indiana Coal Traffic Bureau	02/01/1909	12/31/1920	
Illinois-Indiana Coal Traffic Bureau	02/01/1909	12/31/1920	See Illinois Freight Association
Illinois Indiana Development Company, LLC	02/04/2000		Covered employer under the jurisdiction of the RR and RU IA effective February 4, 2000.
Illinois and Iowa Car Service Association			The Illinois Car Service Association was known by this name after the "late 1890's"
Illinois & Iowa Demurrage Bureau			The Illinois Car Service Association was known by this name sometime in 1908
Illinois, Iowa and Minnesota Railway Company	12/11/1902	06/28/1908	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Illinois Legislative Committee	08/29/1935	04/01/1951	04/01/1951, name changed to Illinois Railroad Association
Illinois Livestock Company			Employer is not covered
Illinois & Midland Railroad, Inc.	02/09/1996	DATE	Wholly-owned subsidiary of Genesee & Wyoming Industries, Inc.
Illinois Midland Railway	11/30/1874	03/01/1887	See Pennsylvania Railroad Company
Illinois Northern Railway	05/15/1901	02/15/1975	
Illinois Pipe Line Company, The			Employer is not covered
Illinois Power Company			Employer is not covered from 05/25/1923 to 05/01/1937, known as the Illinois Power & Light Corp.
Illinois Public Utility Company	12/02/1930	02/13/1931	The Central Illinois Electric & Gas Co. was known by this name during this period.
Illinois RailNet, Inc.	10/22/1997	DATE	Name changed to Illinois Railway, Inc effective May 27, 2005.
Illinois Railroad Association	08/29/1935	DATE	Named changed from Illinois Legislative Committee 04/01/1951.
Illinois Legislative Committee	08/29/1935	04/01/1951	Name by which the Illinois Railroad Association was known during this period
Illinois River Packet Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Illinois & St. Louis Railroad and Coal Company (Portion)	02/01/1865	05/20/1889	See Southern Railway Company
Illinois Southern Railway Company, The	05/24/1900	02/05/1921	Not in operation from 12/13/1919 to 12/31/1920. See Missouri-Illinois Railroad Company
Illinois Steel Company			Employer is not covered
Illinois Terminal Company	07/08/1895	10/18/1937	See Illinois Terminal Railroad Company
Chicago, Ottawa & Peoria Railway Company	04/18/1907	05/25/1923	
Illinois Valley Railway Company	06/01/1904	12/01/1907	
Illinois Valley Traction Company	01/01/1902	06/01/1904	
Illinois Terminal Railroad Company	10/18/1937	05/24/1982	04/02/1956, railroad was purchased by Illinois Central RR Co. Subsidiary of Norfolk Southern Corp.
Alton, Granite and St. Louis Traction Company	09/08/1904	11/30/1926	
Bloomington, Decatur & Champaign Railroad	11/28/1910	07/21/1923	
Chicago, Bloomington & Decatur Railway Company	04/01/1905	11/29/1910	
Chicago, Peoria and St. Louis Railroad Company	11/29/1909	12/09/1926	
Danville, Urbana & Champaign Railway Company, The	07/28/1902	05/25/1923	
Granite City & St. Louis Railway	12/00/1902	09/08/1904	
Illinois Central Traction Company	12/01/1903	05/25/1923	
Illinois Terminal Company	07/08/1895	10/18/1937	
Illinois Traction, Inc.	05/23/1923	01/02/1928	
Peoria, Bloomington & Champaign Traction Company	04/01/1905	04/01/1912	
Peoria, Lincoln and Springfield Traction Company	04/16/1907	03/31/1912	
St. Louis & Alton Railway Company	06/26/1926	06/30/1930	
St. Louis, Decatur & Champaign Railway Company	04/21/1906	11/29/1910	
St. Louis Electric Terminal Railway Company	03/08/1906	12/31/1927	
St. Louis and North Eastern Railway Company	12/23/1904	12/01/1909	
St. Louis, Springfield & Peoria Railroad	12/01/1909	05/24/1923	
St. Louis & Springfield Railway Company	12/31/1903	12/01/1909	
St. Louis & Staunton Railway Company	11/01/1907	12/01/1909	
St. Louis, Troy and Eastern Rail Road Company, The	08/16/1899	12/31/1927	
Tri-City Traction Company	04/24/1907	12/01/1909	
Venice, Madison and Granite City Railway	12/31/1895	01/01/1902	
Illinois Terminal Transportation Company	11/15/1930	03/01/1934	
Illinois Traction, Inc.	05/23/1923	01/02/1928	See Illinois Terminal Railroad Company
Illinois Transfer Railroad Company	10/27/1899	05/09/1957	Company's railroad operated by the Terminal Railroad Association of St. Louis.
Illinois Tunnel Company	10/29/1903	05/02/1912	See Chicago Tunnel Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Illinois Valley Belt Railroad Company	01/20/1904	06/09/1910	No records are available
Illinois Valley Railway Company	06/01/1904	12/01/1907	No records are available. See Illinois Terminal Company
Illinois Valley Traction Company	01/01/1902	06/01/1904	No records are available. See Illinois Terminal Company
Illinois Western Railroad Company			Investigation closed 08/1996
Ilwaco Railroad Company	06/12/1907	12/22/1910	See Union Pacific Railroad Company
Ilwaco Railway and Navigation Company, The	02/23/1875	06/11/1907	See Union Pacific Railroad Company
Ilwaco Steam Navigation Company, The	07/12/1888	10/01/1888	See Union Pacific Railroad Company
I & M-Kansas City Southern Joint Agency	01/01/1944	03/17/1997	Name changed from Soo-Kansas City Southern Joint Agency effective 03/07/1997. Name changed to I&M-KCSJA 07/27/2002. See Kansas City Southern Joint Agency.
I & M Rail Link, LLC	01/30/1997	10/31/2002	
Imboden and Odell Railroad Company	01/12/1903	06/01/1936	
Kanawha and West Virginia Railroad Company	01/12/1903	05/16/1905	Name by which Imboden and Odell Railroad Company was known during this period
IMC Global Inc.			Investigation closed 06/04/1998
Imperial Ice and Development Company, The	06/21/1916	01/20/1926	Held not covered on and after 01/20/1926 to date
Imperial Valley Railway Company	12/31/1908	01/31/1912	See Sugar Land Railway Company
Independence & Monmouth Railway Company, The	08/24/1890	09/01/1918	Records prior to November 1909 are not available. See Southern Pacific Company
Independent Coal and Coke Company			Employer is not covered
Independent Construction Company			Not an employer and service under a contract dated 09/14/10 is not creditable
Independent Locomotive Service, Inc.			Investigation closed 02/09/1995
Independent Railway Supervisor Association	08/14/1992	DATE	
Independent Warehouses, Inc.			Employer is not covered
Indiahoma Refining Company			Employer is not covered
Indian Creek Coal Mining Company			Employer is not covered
Indian Creek and Northern Railway Company, The	08/28/1918	09/21/1933	See Monongahela Railway Company, The
Indian Creek Railroad Company	06/01/1980	DATE	On February 25, 2009, the Employer submitted a zero report for their employees effective the year 2008.
Indian Creek Valley Railway Company	05/21/1902	DATE	See Baltimore and Ohio Railroad Company, The
Indian Territory Traction Company	07/26/1902	06/27/1905	See Pittsburgh County Railway Corporation
Indian Valley Railroad Company	06/30/1916	12/05/1938	
Indiana, Alabama and Texas Railroad Company	10/03/1881	11/30/1887	See Louisville and Nashville Railroad Company
Indiana, Bloomington and Western Railway Company, The	03/24/1881	06/30/1887	See New York Central Railroad Company (Delaware), The
Indiana Boxcar Corporation	01/01/1997	DATE	Became an affiliate employer under the Jurisdiction of the Railroad Retirement and railroad Unemployment Insurance Acts effective January 1, 1997, The beginning of the first year during which it was under common control with a rail carrier.
Indiana Car Service Association	01/01/1890	11/01/1910	No records are available

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Indiana, Columbus & Eastern Traction Company	04/14/1906	12/31/1929	See Cincinnati & Lake Erie Railroad Company
Indiana, Decatur and Western Railway Company	05/10/1894	08/31/1902	See Baltimore & Ohio Railroad Company, and The Kansas & Sidell Railroad Company, The
Indiana Eastern Railroad, LLC	08/28/2005	DATE	Update on the status of IER still covered.5/29/29 (ET)
Indiana Eastern Railroad and Transportation, Inc.	09/01/1978	12/31/1987	Ceased being a covered employer effective 12/31/1997, The date company was Administratively Dissolved.
Indiana Harbor Belt Railroad Company	06/01/1907	DATE	
Chicago, Hammond and Western Railroad Company, The	09/30/1896	03/31/1898	
East Chicago Belt Railroad Company	12/31/1897	06/29/1907	
Hammond and Blue Island Railroad Company of Indiana	01/01/1896	09/29/1896	
Indiana Harbor Railroad Company	04/10/1906	06/29/1907	
Indiana Harbor Railroad Company	11/23/1901	06/29/1907	See Indiana Harbor Belt Railroad Company & New York Central RR Co. (Delaware), The
Indiana Hi-Rail Corporation	12/01/1981	12/22/1997	
Ohl-Rail Corporation	05/06/1984	DATE	Subsidiary
Indiana, Illinois and Iowa Railroad Company	12/27/1881	09/14/1898	See New York Central Railroad Company (Delaware), The
Indiana, Illinois and Iowa Railroad Company, The	09/15/1898	04/08/1906	No records are available. See New York Central Railroad Company (Delaware), The
Indiana and Illinois Southern Railroad Company, The	05/12/1886	02/06/1890	
Indiana Interstate Railway Company, Inc.	01/02/1978	7/31/1989	Ceased being a covered employer effect 7/31/1989, the date it was administratively dissolved.
Indiana & Michigan Electric Company	08/31/1948	03/31/1952	An employer with respect only to certain switching operations at Fort Wayne, Indiana
Fort Wayne and Northern Indiana Traction Company	02/25/1911	01/14/1920	
Fort Wayne and Northwestern Railway Company	04/14/1913	09/30/1924	
Fort Wayne and Southwestern Traction Company	12/14/1901	10/01/1904	
Fort Wayne and Wabash Valley Traction Company	05/29/1903	02/28/1911	
Indiana Service Corporation	01/15/1920	08/31/1948	
Lafayette Street Railway Company	12/31/1893	05/29/1903	
Marion, Bluffton and Eastern Traction Company	05/06/1905	04/30/1914	
Toledo and Chicago Interurban Railway Company	03/25/1903	04/15/1913	
Indiana Midland Railway	01/01/1985	12/31/1985	See Hoosier Rail Development Corporation
Indiana Motor Transit Company, The			Employer is not covered
Indiana Northern Railway Company	04/09/1891	12/31/1959	01/01/1960, merged into New Jersey, Indiana & Illinois Railroad Company
Indiana Northeastern Railroad Company, Inc.	12/22/1992	DATE	
Indiana & Ohio Central Railroad, Inc., The (Ohio)	09/01/1987	12/31/1997	Merged into the Indiana & Ohio Central Railroad, Inc. (Delaware), BA # 2381. Subsidiary of Railtex
Indiana & Ohio Central Railroad, Inc., The (Delaware Corp.)	01/01/1998	05/01/2005	Subsidiary of RailTex, Inc.-Merged into Indiana & Ohio Railway Company (BA# 2382) Eff 5/1/05

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Indiana & Ohio Central Railroad, Inc., The (Ohio Corp.)	09/01/1987	12/31/1997	Merged
Indiana & Ohio Eastern Railroad, Inc., The (Ohio Corp.)	04/01/1987	12/30/1993	Merged effective 12/31/1997
Indiana & Ohio Eastern Railroad, Inc., The (Ohio Corp.)	04/01/1987	12/30/1993	Sub. of Railtex, Inc.. Effective 12/31/1997, merged into the Indiana & Ohio Cntrl RR, (Delaware)
Indiana & Ohio Rail Passenger Corporation			Employer is not covered. Subsidiary of Railtex, Inc.
Indiana & Ohio Rail Corporation			Employer is not covered.
National Limited Company	04/05/1979	06/02/1987	Name by which Indiana & Ohio Rail Corporation was known during this period
Indiana and Ohio Rail Passenger Corporation			Employer is not covered
Indiana & Ohio Railroad, The	06/21/1979	12/31/1997	Merged into The Indiana & Ohio Railway Co. (Delaware), BA # 2382. Subsidiary of Railtex, Inc.
Indiana & Ohio Railway Company, The (Ohio)	12/19/1986	12/31/1997	Merged into The Indiana & Ohio Railway Co. (Delaware), BA # 2382. Subsidiary of Railtex, Inc.
Indiana & Ohio Railway Company, The (Delaware Corp.)	01/01/1998	DATE	Subsidiary of RailAmerica, Inc.
Cincinnati Terminal Railway Company, The	06/24/1994	12/31/1997	Merged
Indiana & Ohio Railroad	06/21/1979	12/31/1997	Merged
Indiana & Ohio Railway Company, The (Ohio)	12/19/1986	12/31/1997	Merged
Indiana Ports Railroad Holding Corporation			Investigation closed 03/30/1994
Indiana Railroad	07/01/1930	10/20/1942	10/20/1942, name changed to Wesson Company (Indiana Railroad Division)
Dayton and Muncie Traction Company	12/31/1903	06/01/1906	
Gary Connecting Railroad	07/15/1920	07/01/1930	
Indiana Union Traction Company	06/09/1903	05/13/1912	
Indianapolis, Columbus and Southern Traction Company	11/09/1894	12/06/1912	
Indianapolis and Eastern Railway Company	07/31/1902	03/23/1907	
Indianapolis and Greenfield Rapid Transit Company	12/31/1899	07/01/1902	
Indianapolis and Louisville Traction Company	01/17/1906	04/15/1912	
Indianapolis and Louisville Traction Railway Company	03/28/1912	01/01/1923	
Indianapolis & Martinsville Rapid Transit Company	04/24/1901	04/01/1907	
Indianapolis, New Castle and Eastern Traction Company	06/01/1912	08/01/1930	
Indianapolis, New Castle & Northeastern Traction Company	05/15/1912	06/10/1912	
Indianapolis, New Castle and Toledo Electric Railway Co.	11/23/1904	05/14/1912	
Indianapolis and Northwestern Traction Company	02/14/1902	04/01/1907	
Interstate Public Service Company	09/07/1912	03/20/1931	Electric railway operations only
Louisville and Northern Railway and Lighting Company	10/30/1905	01/01/1921	
Louisville and Southern Indiana Traction Company	06/17/1903	01/01/1921	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Marion and Bluffton Traction Company	05/01/1914	07/31/1926	
Muncie, Hartford & Fort Wayne Railway Company	07/01/1901	07/31/1930	
Muncie and Portland Traction Company, The	07/07/1905	06/30/1916	
Public Service Company of Indiana	03/20/1931	10/01/1934	Electric railway operations only
Richmond Street and Interurban Railway	05/01/1901	04/01/1907	
Richmond Traction Company	08/28/1895	04/30/1901	
Terre Haute Electric Company	06/21/1899	05/01/1904	
Terre Haute Electric Railway Company	06/04/1894	06/20/1899	
Terre Haute, Indianapolis and Eastern Traction Company	04/01/1907	07/01/1931	Electric railway operations only
Terre Haute Traction & Light Company	05/01/1904	03/31/1907	
Union Traction Company of Indiana (Consolidated Co.)	05/13/1912	08/01/1930	
Union Traction Company of Indiana (First Corporation)	06/27/1899	05/28/1903	
Union Traction Company of Indiana (Second Corporation)	05/28/1903	05/13/1912	
Indiana Railroad Association	12/12/1937	12/31/1986	
Associated Railways of Indiana	12/12/1937	12/01/1972	Name by which Indiana Railroad Association was known during this period
Indiana RailRoad Company	02/17/1986	DATE	
Indiana Railways & Light Company	12/07/1912	11/06/1922	An employer at least with respect to its railway operations. See Northern Indiana Power Co.
Indiana Service Corporation	01/15/1920	08/31/1948	See Indiana & Michigan Electric Company
Indiana Southern Railroad, Inc. (Delaware Corporation)	09/30/1999	DATE	Subsidiary of Railtex, Inc.
Indiana Southern Railroad, Inc. (Indiana Corporation)	04/10/1992	09/29/1999	Subsidiary of Railtex, Inc.. Merged into BA # 5335. Reincorporated in the State of Delaware.
Indiana Southwestern Railway Co.	04/03/2000	DATE	Owned by Pioneer Railcorp. Acquired line of railroad from Evansville Terminal Co., Inc.
Indiana Stone Railroad Company	09/01/1899	12/31/1916	See Chicago, Indianapolis and Louisville Railway Company
Indiana Union Traction Company	06/09/1903	05/13/1912	No records are available
Indiana and Western Railway Company	07/01/1887	09/09/1887	See New York Central Railroad Company (Delaware), The
Indianapolis, Cincinnati & LaFayette Railroad Company	07/10/1873	03/06/1880	Predecessor of the Cleveland, Cincinnati, Chicago and St. Louis Railway Company
Indianapolis, Cincinnati & LaFayette Railway Company	02/14/1867	07/10/1873	Predecessor of the Cleveland, Cincinnati, Chicago and St. Louis Railway Company
Indianapolis & Cincinnati Traction Company	11/21/1910	07/31/1928	Service prior to 11/21/1910 is not creditable. See Indianapolis & Southeastern Railroad Company
Indianapolis & Cincinnati Traction Company, The (of 1903)			Employer is not covered
Indianapolis, Columbus and Southern Traction Company	11/09/1894	12/06/1912	See Indiana Railroad
Indianapolis, Greenwood and Franklin Railroad Company	11/09/1894	01/01/1903	Name by which Indianapolis, Columbus and Southern Traction Company was incorporated
Indianapolis, Decatur and Springfield Railway Company, The	03/09/1886	05/09/1888	See Baltimore and Ohio Railroad Company, The
Indianapolis, Decatur and Western Railway Company	05/10/1888	05/09/1884	See Baltimore and Ohio Railroad Company, The

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Indianapolis Dispatch Freight Office	09/01/1923	12/31/1936	
Indianapolis and Eastern Railway Company	07/31/1902	03/23/1907	See Indiana Railroad
Indianapolis and Greenfield Rapid Transit Company	12/31/1899	07/01/1902	See Indiana Railroad
Indianapolis, Greenwood and Franklin Railroad Company	11/09/1894	01/01/1903	Name changed to Indianapolis, Columbus and Southern Traction Company, 01/01/1903
Indianapolis, Huntington, Columbia Cty & Northwestern Railway Co.			Employer is not covered
Indianapolis Interurban Joint Ticket Agency	04/01/1905	12/31/1939	
Indianapolis and Louisville Traction Company	01/17/1906	04/15/1912	See Indiana Railroad
Indianapolis and Louisville Traction Railway Company	03/28/1912	01/01/1923	See Indiana Railroad
Indianapolis & Martinsville Rapid Transit Company	04/24/1901	04/01/1907	See Indiana Railroad
Indianapolis, New Castle and Eastern Traction Company	06/01/1912	08/01/1930	See Indiana Railroad
Indianapolis, New Castle & Northeastern Traction Company	05/15/1912	06/10/1912	See Indiana Railroad
Indianapolis, New Castle and Toledo Electric Railway Co.	11/23/1904	05/14/1912	See Indiana Railroad
Indianapolis and Northwestern Traction Company	02/14/1902	04/01/1907	See Indiana Railroad
Indianapolis, Peru & Chicago Railway Company, The	03/01/1864	04/07/1887	See New York, Chicago and St. Louis Railroad Company, The
Indianapolis, Quincy & Missouri River Railway, The	03/19/1887	12/02/1887	See Baltimore and Ohio Railroad Company, The
Indianapolis Railways, Incorporated			Employer is not covered
Indianapolis and St. Louis Railroad Company	08/01/1867	09/18/1882	See New York Central Railroad Company (Delaware), The
Indianapolis & St. Louis Railway Company, The	09/15/1882	06/06/1889	No records are available. See New York Central Railroad Company (Delaware), The
Indianapolis & Southeastern Railroad Company	08/01/1928	12/31/1931	No records are available
Indianapolis & Cincinnati Traction Company	11/21/1910	07/31/1928	
Indianapolis Southern Railroad Company	07/01/1906	06/30/1911	See Illinois Central Railroad
Indianapolis Stockyards Company, Incorporated	12/21/1883	02/29/1968	
Belt Railroad and Stock Yards Company, The	12/21/1883	02/21/1961	Name by which Indianapolis Stockyards Company, Inc. was known during this period
Indianapolis Street Railway Company (of 1899)			Employer is not covered
Indianapolis Street Railway Company (of 1919)			Employer is not covered
Indianapolis Traction & Terminal Company			Employer is not covered
Indianapolis Union Railway Company, The	03/25/1885	04/01/1976	Ceased to be an employer on 04/ 1/ 1976, The date all assets were transferred to Conrail.
Indianapolis Union Stock Yards	09/01/1918	04/30/1922	Svc prior to 09/01/1918 & subsequent to 04/30/1922 is not crdtbl. See Indianapolis Union Railway Co.
Indianapolis and Vincennes Railroad Company	12/00/1865	12/31/1904	See Pennsylvania Railroad Company
Indianapolis and Wabash Railway Company, The	08/17/1887	12/21/1887	See Baltimore and Ohio Railroad Company, The
Indiantown & Southern Railway Company			Employer is not covered
Industrial Contracting Company			Not an employer and service under a contract dated 06/21/1944 is not creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Industrial Railways Company			Investigation closed 01/26/1995
Industrial Temps, Inc.			Employer is not covered. Independent contractor & employees are not performing covered service
Industrial Track Construction Company			Not an employer and service under contracts with the Wabash Railway Company is not creditable
Industrial Transportation Service, Inc.			Investigation closed 10/07/1992
Industries USP Inc.			Investigation closed 01/10/1994.
Indy Railway Service Corporation			Investigation closed 10/07/1992
Information & Communication Technology, Inc.			Investigation closed 01/11/1999. The stock is owned 100% by Union Pacific Technologies, Inc.
Ingalls, White Rapids and Northern Railroad Company	07/06/1889	12/17/1894	See Wisconsin & Michigan Railroad Company
Ingalls, White Rapids and Northern Railway	12/31/1887	07/05/1889	See Wisconsin & Michigan Railroad Company
Ingersoll-Rand Company			Employer is not covered
Ingram-Day Lumber Company			Employer is not covered
Inland Empire Railroad Company	01/03/1920	06/01/1927	See Spokane, Coeur D'Alene & Palouse Railway Company
Inland Lakes Railway			Employer is not covered.
Inland Steel Company			Employer is not covered
Inland Waterways Corporation	06/30/1948	10/31/1953	Sometimes referred to as the Federal Barge Lines, Inc.
Warrior River Terminal Company	01/18/1926	06/30/1948	Merged
Inspiration Consolidated Copper Company Railroad			Employer is not covered. Canadian employer
Insurance Dept., Ladies Auxiliary--Order to Railway Conductors			Employer is not covered
In-Terminal Services			Employer is not covered. Separate division of Mi-Jack Products, Inc.
Interborough Rapid Transit Company			Employer is not covered
Inter-California Railway Company	06/15/1904	12/31/1963	Only service render within the United States is creditable
Inter-California Railway Company (California Lines)	06/15/1904	05/31/1935	See Southern Pacific Company
Intercoastal Steamship Freight Association			Employer is not covered
Intercolonial Railway Company			Service outside the United States is not creditable
Intergrated Systems Solutions Corporation - AMTRAK			Employer is not covered & employee performing outsourcing of data processing & related services for N'l Railroad Passenger Corp. (Amtrak) are not covered. Wholly-owned subsidiary of the International Business Machines Corporation.
Intergrated Systems Solutions Corporation - SPTC			Employer is not covered & employee performing outsourcing of data processing & related services for Southern Pacific Transp. Co. are not covered.
Intermont Coal and Iron Company			Employer is not covered
Inter-Mountain Construction Company	09/00/1916	01/01/1924	See Winchester and Western Railroad Company
Intermountain Demurrage Bureau	03/03/1908	12/01/1934	See Western Weighing and Inspection Bureau
Intermountain Railway Company	05/01/1915	02/20/1935	Owned and controlled by Boise Fayette, Inc. After 02/20/1935, no longer an employer

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Intermountain Railway Company, The	10/29/1907	11/16/1909	See Denver and Intermountain Railroad Company, The
Intermountain Western Railroad Company			Investigation closed 06/24/1991
International Association of Machinists	05/06/1889	12/31/1964	01/01/1965, name changed to International Association of Machinists and Aerospace Workers
National Association of Machinists	05/06/1889	01/01/1891	Name by which International Association of Machinists was known during this period
International Assn. of Machinists & Aerospace Workers	05/06/1889	DATE	
International Association of Machinists	01/01/1891	01/01/1965	Name by which was Int'l Assn of Machinists & Aerospace Workers was known during this period
International Bridge and Terminal Company (Minnesota)	10/30/1902	08/15/1910	Minnesota, Dakota & Western Railway Co. was known by this name during this period
International Bridge and Terminal Company, The			Employer is not covered. A Canadian corporation and service in Canada is not creditable
International Brotherhood of Blacksmiths	12/31/1889	01/01/1903	Name changed in 1903 to International Brotherhood of Blacksmiths, Drop Forgers and Helpers
Int'l Brotherhood of Blacksmiths, Drop Forgers & Helpers	12/31/1889	01/31/1952	
International Brotherhood of Blacksmiths	12/31/1889	01/01/1903	Name by which Int'l Brthrd Blacksmiths, Drop Forgers & Helpers was known during this period
International Brotherhood of Blacksmiths & Helpers	01/01/1903	01/01/1919	Name by which Int'l Brthrd Blacksmiths, Drop Forgers & Helpers was known during this period
International Brotherhood of Blacksmiths and Helpers	01/01/1903	01/01/1919	Int'l Brthrd of Blacksmiths, Drop Forgers & Helpers was known by this name during this period
Int'l Brthhd of Boilermakers, Iron Ship Builders Blacksmiths Forgers & Helpers	10/01/1880	DATE	Prior to 2/01/1952 knwn as Int'l Brthrd of Boilermakers, Iron Ship Builders & Helpers of America
International Brotherhood of Electrical Workers	11/30/1891	DATE	
National Brotherhood of Electrical Workers of America	11/30/1891	01/01/1899	Name by which Int'l Brotherhood of Electrical Workers was known during this period
Int'l Brthrd of Firemen, Oilers, Helpers, Round House & Rwy Shop Laborers	12/31/1898	01/31/1995	Name changed to National Fireman & Oilers Conference, The effective 02/01/1995
International Brotherhood of Stationary Firemen	12/31/1898	01/01/1902	Name by which Int'l Brotherhood of Firemen, Oilers, Helpers ... was known during this period
International Brotherhood of Stationary Firemen & Oilers	01/01/1902		Name by which Int'l Brotherhood of Firemen, Oilers, Helpers ... was known during this period
International Brotherhood of Maintenance of Way Employees	01/01/1902	01/01/1918	Name by which Brotherhood of Maintenance of Way Employees was known
International Brotherhood of Railway Track Foremen of America	01/01/1918	01/01/1925	Brotherhood of Maintenance of Way Employees was known by this name until 1896
International Brotherhood of Stationary Firemen	12/31/1898	01/01/1902	Int'l Brthrd of Firemen, Oilers, Helpers, RoundHouse & RR Shp Laborers name from 1898-1902
International Brotherhood of Stationary Firemen and Oilers	01/01/1902		Int'l Brthrd of Firemen, Oilers, Helpers, RoundHouse & RR Shop Laborers name after 1902
International Construction Company			Not an employer & service is not creditable
International Correspondence Schools			Employer is not covered
International Creosoting & Construction Company			Employer is not covered
International Electronic Machines Corporation			Investigation closed 08/12/1992
International Forwarding Company	12/18/1951	12/31/1956	See Universal Carloading & Distributing Co., Inc. (Delaware)

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
International and Great Northern Employees' Hospital Association	01/01/1915	08/01/1932	August 1932, name changed to Missouri Pacific Lines Employees' Hospital Association
International-Great Northern Railroad Company	08/21/1922	03/02/1956	See Missouri Pacific Railroad Company
Calvert, Waco and Brazos Valley Railroad	09/30/1899	04/30/1901	
Houston Belt and Magnolia Park Railway Company	04/02/1889	05/15/1899	
Houston, Oaklawn and Magnolia Park Railway Company	05/16/1899	12/26/1903	
International and Great Northern Railroad Company, The	09/30/1873	09/15/1911	
International and Great Northern Railway Company	08/10/1911	11/30/1922	
International and Great Northern Railroad Company, The	09/30/1873	09/15/1911	See International-Great Northern Railroad Company
International and Great Northern Railway Company	08/10/1911	11/30/1922	See International-Great Northern Railroad Company
International Harvester Company			Not an employer
International Longshoremen's Association	08/27/1892	12/31/1984	
National Longshoremen's Association of the United States	01/01/1893	01/01/1894	Name by which Int'l Longshoremen's Assn was known during this period
International Longshoremen's Association-Coal Trimmers	10/08/1920	DATE	
Coal Trimmers Local Union No. 15277	11/01/1911	01/21/1919	Service is creditable to The Virginian Railway Co.
Sewalls Point Social & Beneficial Association	10/15/1923	10/15/1926	Service is creditable as service to The Virginian Railway Company
International Lumber Company	08/16/1922	12/31/1932	Service is not creditable. See Minnesota, Dakota & Western Railway Company
International Mercantile Marine Company			Employer is not covered
International Navigation and Trading Company			Employer is not covered and service in Canada is not creditable
International Organization of Masters, Mates and Pilots, Inc.	12/31/1887	07/01/1976	Ceased being an employer on July 1, 1976. Ceased to represent employees in railroad industry.
American Association of Masters, Mates and Pilots	01/01/1905	01/01/1916	Name by which Int'l Organization of Masters, Mates and Pilots was known during this period
American Association of Masters & Pilots of Steam Vessels	01/01/1891	01/01/1905	Name by which Int'l Organization of Masters, Mates and Pilots was known during this period
American Brotherhood of Steamboat Pilots	12/31/1887	01/01/1891	Name by which Int'l Organization of Masters, Mates and Pilots was known during this period
National Organization Masters, Mates & Pilots of America	01/01/1916	07/01/1954	Name by which Int'l Organization of Masters, Mates and Pilots was known during this period
International Railway Company	10/31/1937	01/31/1951	An employer with respect only to its Buffalo-Lockport-Olcott Division
Buffalo & Lockport Railway Company	06/01/1898	01/27/1902	Service with respect to the operation of the line of the Erie Railroad Company is creditable
International Railway Company of Maine			See Canadian Pacific Railway Company
International Railways of Central America			Employer is not covered
International Smelting & Refining Company			Not an employer. Sometime in 1934, known as the International Smelting Company
Interoceanic Railway of Mexico, Ltd.			Service outside the United States is not creditable
Inter State Bridge and Street Railway Company, The	11/28/1890	DATE	
Omaha Bridge and Terminal Railway Company	11/28/1890	09/19/1892	Name by which Inter State Bridge and Street Railway Company was known during this period
Interstate Car Company			Not an employer and service is not creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Interstate Car Transfer Company	07/20/1896	01/01/1917	See Terminal RR Assn of St. Louis
Interstate Sand & Car Transfer	07/20/1896	06/27/1898	Name by which Interstate Car Transfer Company was known during this period
Interstate Car Works	09/01/1917	05/08/1923	See Gulf, Mobile and Ohio Railroad Company
Interstate Coach Company			Employer is not covered
Interstate Commerce Commission			Employer is not covered
Interstate Company, The			Not an employer and service is not creditable
Interstate Company, The (Delaware 1914-1916)			Employer is not covered
Inter-State Company, The (Maine 1913-1916)			Employer is not covered
Inter-State Company, The (of Utah)			Prior to September 1916, the Van Noy-Interstate Company of Utah was known by this name
Interstate Despatch	05/10/1888	06/01/1918	No records are available
Interstate Detective Agency			Employer is not covered
Interstate Exploration Company			Service & comp. are creditable as service to Minneapolis, St. Paul & Sault Ste. Marie Railway Co.
Inter-State Iron Company			Employer is not covered
Interstate Limited Motor Coach Company			Employer is not covered
Interstate Lumber Company			Employer is not covered
Interstate Motor Freight System			Employer is not covered
Interstate News Company			Not an employer and service is not creditable
Interstate News Company, The			Not an employer and service is not creditable
Interstate Oil Pipe Line Company			Employer is not covered
Interstate Public Service Company	09/07/1912	03/20/1931	An employer with respect only to its electric railway operation. See Indiana Railroad
Interstate Quality Services, Inc. d/b/a Interstate Reloads, Inc.	03/15/1989	10/01/1997	Wholly-owned subsidiary of Iowa Interstate Railroad, LTD
Interstate Railcar Service, Inc.			Investigation closed 07/15/1992
Interstate Railroad Company	01/13/1897	DATE	Subsidiary of Norfolk Southern Corporation
Roaring Fork Railroad Company	09/08/1904	01/01/1920	
Wise Terminal Company	07/01/1907	03/01/1913	
Inter-State Railroad Company, The	05/29/1885	06/29/1890	
Interstate Railway Company, The	06/30/1890	01/10/1891	See Missouri Pacific Railroad Company
Interstate Rapid Transit Company			Employer is not covered
I.R.T. Company, Inc.			
Interstate Reloads, Inc.			See Interstate Quality Services, Inc.
Interstate Sand & Car Transfer Company	07/20/1896	06/27/1898	Interstate Car Transfer Company was known by this name prior to 06/27/1898
Interstate Steamship Company			Not an employer and service under a contract dated 12/15/1925 is not creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Interstate Track Welding & Fabrication, Inc.			Employer is not covered
Interstate Transit Lines, Inc.			Employer is not covered
InterSys, Incorporated			Investigation closed 03/27/2002
InterSys Technology, Inc.			Employer is not covered. Does consulting work regarding information technology.
Interurban Construction Company			Employer is not covered
Interurban Electric Railway Company	12/01/1938	07/26/1941	See Southern Pacific Company
Interurban Express & Baggage Lines			Employer is not covered
Interurban Express & Baggage Lines, Inc.			Employer is not covered. See Interurban Express & Baggage Lines
Interurban Railway Company	11/28/1899	03/01/1922	Prior to 03/01/1922, Des Moines & Central Iowa Railroad was known by this name
Interurban Railway & Terminal Company			Employer is not covered
Interurban Station Company	12/21/1906	05/14/1938	
Inukai & Tanabe			See Inukai, S.
Iola and Northern Railroad Company	12/31/1893	12/27/1914	See Green Bay and Western Railroad Company
Ione and Eastern Railroad Company	04/12/1904	01/01/1909	See Amador Central Railroad Company
Iowa Central Railway Company	05/14/1888	01/01/1912	Records prior to June 1909 are not available. See Minneapolis & St. Louis Railway Company, The
Iowa Central & Western Railway Company	10/29/1898	07/01/1916	See Minneapolis & St. Louis Railway Company, The
Iowa, Chicago & Eastern Railroad Corporation	07/30/2002	12/26/2008	Ceased being a covered employer the date it merged into Cedar American Rail Holdings, Inc.
Iowa City and Western Railway Company		05/22/1902	See Chicago, Rock Island & Pacific Railroad Company
Iowa Electric Light & Power Company			Employer is not covered. See Cedar Rapids and Iowa City Railway
Iowa and Great Northern Railway Company	01/23/1905	06/30/1910	See Great Northern Railway Company
Iowa and Illinois Railway Company	09/17/1901	01/26/1916	See Clinton, Davenport & Muscatine Railway Company
Iowa Interstate Railroad, Ltd.	10/13/1984	DATE	Subsidiary of Heartland Rail Corporation
Interstate Quality Services, Inc. d/b/a Interstate Reloads, Inc.	03/15/1989	10/01/1997	Wholly-owned subsidiary of Iowa Interstate Railroad, LTD
Iowa Northern Railroad Company	08/03/1981	04/21/1986	
Iowa Northern Railway Company	02/04/1887	04/06/1901	See Colfax Northern Railway Company
Iowa Northern Railway Company	06/16/1984	DATE	
Iowa Northwestern Railroad Corporation			See General Railway Corporation d/b/a Iowa Northwestern Railroad
Iowa & Omaha Short Line Railway Company	07/01/1911	06/30/1915	No records are available
Iowa Ordnance Plant			Employer is not covered
Iowa Pacific Holdings, LLC			Employer is not covered
Iowa Powers, Inc.			Investigation closed 01/19/1995. See CBEC Railways, Inc.
Iowa Rail Car			Investigation closed 10/01/1993. Division of Iowa Interstate Railroad

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Iowa Railroad Company	10/01/1981	03/31/1987	
Iowa Railway Association	01/20/1932	12/31/1974	Ceased being an employer on December 31, 1974. No record located and all individuals deceased or retired.
Iowa Railway Committee			Name changed to Iowa Railway Committee on December 4, 1945 than to Iowa Railway Association.
Iowa Railway, Coal and Manufacturing Company	12/12/1873	10/01/1887	See Chicago and North Western Transportation Company
Iowa Railway & Light Company			Employer is not covered. See Cedar Rapids and Iowa City Railway
Iowa River Railroad, Inc.	06/09/2006	DATE	
Iowa & St. Louis Railway Company	05/18/1901	08/31/1903	See Chicago, Burlington and Quincy Railroad Company
Iowa Southern Utilities Company	12/01/1916	03/12/1923	Only service in its railroad operations is creditable. See Iowa Southern Utilities Co. (Delaware)
Centerville Light & Traction Company	04/17/1905	12/01/1916	
Iowa Southern Railroad Company	06/01/1987	DATE	As of 12/20/2001 still covered, with Great Northern Equipment
Iowa Southern Utilities Company (Delaware)	03/12/1923	02/11/1942	Only service in its railroad operations is creditable. See Southern Iowa Railway Company
Centerville-Albia and Southern Railway Company	06/24/1914	12/01/1916	
Iowa Southern Utilities Company	12/01/1916	03/12/1923	
Iowa & Southwestern Railroad	04/27/1916	01/01/1919	No records are available
Iowa & Southwestern Railway Company	07/01/1914	04/26/1916	
Iowa & Southwestern Railway Company	07/01/1914	04/26/1916	No records are available
Iowa Star Clipper Dinner Train d/b/a Trains Unlimited			Investigation closed 03/23/1994
Iowa Terminal Railroad Co.	07/01/1961	04/13/1987	Ceased to be a rail carrier employer effective April 13, 1987, the date of the sale of the Mason City Division portion, of its rail line.
Charles City Western Railway Company	02/23/1910	12/31/1964	Merged
Iowa Townsite Company	01/01/1957	06/30/1968	Merged into the Chicago & North Western Railway Company
Iowa Traction Railroad Company	04/14/1987	12/31/2012	Ceased being a covered employer effective December 31, 2012, the last day of the month in which it planned to pay a bonus to its employers.
Iowa Traction Railway Company	10/01/2012	DATE	Employer was ruled to be covered on October 1, 2012, the date it began operations.
Iowa Transfer Railway Company	12/27/1905	12/31/1994	
Iowa Union Electric Company			Employer is not covered
Ireco, Inc.			Investigation closed 07/29/1992
Iron Bound Transportation Company			Employer is not covered
Iron Cliffs Railway Company			Investigation closed 04/28/1994
Iron Horse Development, LLC	01/01/1995	12/04/1996	Ceased to be an employer 12/04/1996, the date Washington Central merged into BNSF Acquisition
Iron Horse Development, LLC			Reversed Decision (See B.C.D. 99.8 B.C.D. 99-7.1 dated February 3, 1999)
Iron Horse, Inc.			Investigation closed 05/07/1996

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Ironhorse Resources, Inc.	06/01/1990	DATE	Became an employer effective June 1, 1990, the date on which operations were commenced.
Iron Mountain & Greenbrier Railroad Company	07/01/1902	06/24/1912	Succeeded on 06/24/1912 by the White Sulphur & Huntersville Railroad Company.
Iron Mountain Railroad Company of Memphis, The	05/13/1888	09/30/1909	See Union Railway Company (Memphis, Tennessee)
Iron Mountain Railroad Company	06/30/1904	01/01/1915	Service subsequent to 01/01/15 is not creditable. No records are available
Iron Road Railways Incorporated			Employer is not covered
Bangor & Aroostook Railroad	02/13/1891	01/08/2003	Subsidiary
Canadian American Railroad Company	01/01/1995	01/08/2003	Subsidiary
Iron Railway Company, The	07/23/1884	06/30/1903	See Detroit, Toledo and Ironton Railroad Company
Ironton Railroad Company, The	03/01/1859	03/31/1876	See Ironton Railroad - Lessees
Ironton Railroad - Lessees	01/01/1925	03/31/1976	Since 1/1/1925, oprtd The Ironton RR Co. for the acct. of the Lehigh Valley RR Co. & the Reading Co.
IRW Railway, LLC	08/14/2000	DATE	Covered employer under the jurisdiction of the RR AND RUIA effective August 14, 2000.
Iseminger Storage & Cartage Company			Not an employer and service is not creditable
ISG Cleveland Works Railway Company	05/05/2002	DATE	Wholly-owned subsidiary of ISG Cleveland, Inc. Name change to Arcelormittal Cleveland Works Railway, Inc effect. 6/28/06
Cuyahoga Valley Railroad Company	05/18/1905	12/31/2002	
ISG Railways, Inc.	05/07/2003	DATE	Name change to Mittal Steel USA-RAILWAYS, Inc effective July 20, 2006.
Brandywine Valley Railroad Company, LLC	01/01/2002	05/07/2003	Assets acquired by ISG Railways
Cambria and Indiana Railroad Company	04/20/1911	05/07/2003	Assets acquired by ISG Railways
Conemaugh & Black Lick Railroad Co.	01/01/2002	05/07/2003	Assets acquired by ISG Railways
Keystone Railroad, LLC	01/01/2002	05/07/2003	Assets acquired by ISG Railways
Lake Michigan & Indiana Railroad Company, LLC	10/02/2001	05/07/2003	Assets acquired by ISG Railways
Patapsco & Back Rivers Railroad Company, LLC	01/01/2002	05/07/2003	Assets acquired by ISG Railways
Steelton & Highspire Railroad Company, LLC	01/01/2002	05/07/2003	Assets acquired by ISG Railways
Upper Merion and Plymouth Railroad Company, LLC	01/01/2002	05/07/2003	Assets acquired by ISG Railways
ISG South Chicago & Indiana Harbor Railway Company	04/12/2002	DATE	Wholly-owned subsidiary of ISG Indiana Harbor, Inc. Name changed to Arcelormittal South Chicago & Harbor Railway INC. 5/12/98
Island Creek Railroad Company	01/01/1905	04/08/1912	See Chesapeake and Ohio Railway Company, The
Island Transportation Company			Employer is not covered
ISS Rail, Inc	12/22/1992	09/07/2000	Name changed to New Castle Industrial Railroad, Inc. effective 09/07/2000
Isthian Canal Commission			Employer is not covered
Istra Corporation			Investigation closed 12/03/1986
Itasca Elevator Company			Employer is not covered
Itawamba County Development Council			Employer is not covered.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Itel Corporation (Rail Division)	N/A	N/A	U.S. Court of Appeals for the Seventh Circuit reversed the Board's decision - Employer is not covered
Itel Rail Corporation			Employer is not covered. Wholly owned indirect subsidiary of Itel Corporation
Green Bay & Western Railroad Company	05/27/1896	11/19/1993	Subsidiary. Operating assets sold to Wisconsin Central Transportation Corporation
Fox River Valley Railroad Corporation	10/01/1987	11/19/1993	Subsidiary. Operating assets sold to Wisconsin Central Transportation Corporation
Hartford & Slocomb Railroad Company	02/16/1954	02/15/1994	Operating assets sold to H&S Railroad
McCloud River Railroad Company	01/22/1897	06/30/1992	Operating assets sold to 4 Rails, Inc.
Ivorydale & Millcreek Valley Railway Company	07/01/1892	06/30/1916	No records are available
Jackson Consolidated Traction Company			Employer is not covered
Jackson and Eastern Railway Company, The	01/24/1916	12/31/1928	Srvc prior to 01/24/1916 & subsequent to 12/31/1928 not creditable. See Gulf, Mobile & Ohio RR
Jackson Gordonville & Delta Railroad Company			Employer is not covered
Jackson Fuel Company			Employer is not covered
Jackson, Gordonville & Deltaville Railroad Company			Employer is not covered
Jackson & Grow Machine Company	01/01/1918	07/06/1923	Service covering locomotive repairs at Morgantown, West Virginia, is creditable as service
Jackson Industrial Development Corporation	02/24/1984	3/22/1993	Ceased being an employer on March 22, 1993. Parent Company was Terminated.
Jackson & Lansing Railroad Company	10/21/2010	DATE	Became an employer effective October 21, 2010 the date as of which it first began operations.
Jackson Lumber Company			Employer is not covered
Jackson Railroad	07/01/1895	11/30/1911	No records are available
Jackson & Southern Railroad Co.	04/25/1984	03/22/1993	See Cape County Jackson Development Corp. d/b/a
Jackson & Suburban Traction Company			Employer is not covered
Jacksonville & Atlantic Railroad Company	07/01/1887	01/17/1893	See Florida East Coast Railway Company
Jacksonville and Atlantic Railway Company, The	09/28/1892	09/25/1900	See Florida East Coast Railway Company
Jacksonville, Gainesville & Gulf Railway	09/14/1926	06/30/1944	
Gainesville & Gulf Railway Company	07/01/1895	02/24/1907	
Gainesville, Rocky Point & Micanopy Railway Company	03/31/1884	06/30/1895	
Tampa & Jacksonville Railway Company	02/25/1907	06/30/1927	
Jacksonville & Havana Railroad Company	04/15/1925	07/15/1939	
Chicago, Peoria and St. Louis Railroad Company	11/29/1909	12/09/1926	
Chicago, Peoria and St. Louis Railroad Company of Illinois	02/01/1896	02/28/1900	
Chicago, Peoria & St. Louis Railway Company	07/10/1889	01/31/1896	
Chicago, Peoria and St. Louis Railway Company, The	06/28/1888	07/09/1889	
Chicago, Peoria and St. Louis Railway Company of Illinois	03/01/1900	12/31/1912	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Peoria, Springfield and St. Louis Railway Company, The		07/09/1889	
St. Louis, Alton & Springfield Railroad Company, The	06/04/1887	10/28/1897	
St. Louis, Chicago and St. Paul Railroad Company, The	09/01/1892	10/28/1897	
St. Louis, Chicago and St. Paul Railway Company of Illinois	05/16/1897	02/28/1900	
St. Louis, Jerseyville and Springfield Railroad Company	03/09/1886	08/06/1888	
Jacksonville, Louisville and St. Louis Railway Company	06/25/1889	08/13/1889	See Southern Railway Company
Jacksonville, Louisville & St. Louis Railway Company, The	01/18/1890	09/30/1896	See Chicago, Burlington and Quincy Railroad Company
Jacksonville Northwestern Railway Co., Inc.	07/31/1951	04/30/1954	
Jacksonville, St. Augustine, and Halifax River Railway Co.	02/24/1881	11/01/1892	See Florida East Coast Railway Company
Jacksonville, St. Augustine & Indian River Railway Company	11/02/1892	09/12/1895	See Florida East Coast Railway Company
Jacksonville and Saint Louis Railway Company, The	07/02/1896	06/30/1904	See Chicago, Burlington and Quincy Railroad Company
Jacksonville Southeastern Line	01/01/1887	07/18/1892	The Litchfield, Carrollton & Western RR Co. operated by this name during this period
Jacksonville & Southeastern Railway Company, The	06/28/1879	01/22/1891	See Chicago, Burlington and Quincy Railroad Company
Jacksonville and Southwestern Railroad Company	02/04/1899	07/27/1904	See Atlantic Coast Line Railroad Company
Jacksonville, Tampa and Key West Railway Co.	06/27/1881	04/20/1899	See Atlantic Coast Line Railroad Company
Jacksonville Terminal Company	04/07/1894	02/16/1978	Ceased being an employer on February 16, 1978, due to voluntary dissolution
Jacobs Transfer Company			Employer is not covered
Jacobson Commissary Company			Not an employer and service under a contract dated 12/01/1929 is not creditable.
Jacoby, A. H., Company			Employer is not covered
Jae-Mar Transportation			Investigation closed 08/01/1995 - Ancon Marine Inc. d/b/a Jae-Mar Transportation
Jaggers Equipment Company, Inc.			Employer is not covered
James Edwards Railroad Service			Employer is not covered
Jamestown, Chautauqua & Lake Erie Railway Co.	09/25/1900	10/07/1913	No records are available. See Jamestown, Westfield and Northwestern Railroad Company
Jamestown and Chautauqua Railroad Company	07/26/1894	12/30/1898	No records are available. See Jamestown, Westfield and Northwestern Railroad Company
Jamestown Forwarding Company	02/01/1924	06/01/1929	Service of individuals under a contract is creditable as service to the Erie Railroad Company
Jamestown and Lake Erie Railway Company	07/26/1894	12/30/1898	No records are available. See Jamestown, Westfield and Northwestern Railroad Company
Jamestown Motor Bus Transportation Company			Employer is not covered
Jamestown Railroad Company	10/29/1912	08/05/1913	Oneida & Western Railroad Company was known by this name during this period
Jamestown Street Railway Company			Employer is not covered
Jamestown, Westfield and Northwestern Railroad Company	10/07/1913	10/31/1950	
Chautauqua Lake Railway Company	07/25/1887	07/25/1894	
Jamestown, Chautauqua & Lake Erie Railway Company	09/25/1900	10/07/1913	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Jamestown and Chautauqua Railroad Company	12/31/1898	07/01/1902	
Jamestown and Lake Erie Railway Company	07/26/1894	12/30/1898	
Jamieson Stages, Inc.			Employer is not covered
Jamison Brothers			Not an employer and service under a contract dated 10/31/1921 is not creditable
Janesville Sand & Gravel Company			Employer is not covered
Jarka Corporation, The			Not an employer and individuals engaged in service under a contract is not creditable
Jarka Corporation of New England			Not an employer and individuals engaged in service under a contract is not creditable
Jasper Land and Improvement Company			Service and comp are creditable service to the Kansas City Terminal Railway Company
Jaxport Terminal Railway Co., Inc.	03/19/1990	07/27/1996	Operations taken over by Talleyrand Terminal Railroad Company, Inc.
Jay Street Connecting Railroad, The	04/04/1916	12/31/1960	
Jay Street Connecting Railroad, The (of 1909)	10/01/1909	04/04/1916	
Jay Street Terminal	12/31/1903	11/30/1941	An employer with respect only to its "carrier" or railroad-connected activities.
JDJ Services, Inc.			Investigation closed 10/27/1999
Jebson Manufacturing Company			Employer is not covered
Jeddo Highland Coal Company			Employer is not covered
Jefferson and Braddock Heights Railway Company	06/12/1906	12/07/1909	See Potomac Edison Company, The
Jefferson Coal Company			Employer is not covered
Jefferson Construction Company			Service that can be properly verified is creditable to the Seaboard Air Line Railway Company
Jefferson & Northwestern Railroad Company	10/31/1934	09/09/1941	
Jefferson & Northwestern Railway Company	11/13/1899	12/31/1934	
Jefferson & Northwestern Railway Company	11/13/1899	12/31/1934	See Jefferson & Northwestern Railroad Company
Jefferson Railroad Company, The	04/28/1851	12/22/1941	Company's railroad has always been operated by the Erie Railroad Company
Jefferson Southwestern Railroad Company	04/06/1922	03/31/1932	Ceased being an employer March 31, 1932, the date operations were discontinued
Jefferson Terminal Railroad Co.			Investigation closed 11/08/2002
Jefferson Warrior Railroad Company, Inc.	01/01/1985	DATE	Subsidiary of Jim Walter Corporation
Jeffersonville, Madison and Indianapolis Railroad Company	06/01/1866	09/30/1900	See Pennsylvania Railroad Company
Jeff's Construction Company, Inc.			Employer is not covered
Jellico, Bird-Eye & Northern Railway Company	09/30/1893	07/15/1902	See Louisville and Nashville Railroad Company
Jenkins Elevator Company			Employer is not covered
Jennings Brothers Railroad	12/31/1901	09/09/1921	See Castleman River Railroad Company, The
Jennings & Northeastern Railroad			Employer is not covered
Jennings Stock Yards			Employer is not covered
Jersey Central - Lake Shore Despatch			See New York Central Fast Freight Lines

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Jersey Central - Michigan Central Despatch			See New York Central Fast Freight Lines
Jersey Central Terminal Railroad	05/27/1981	3/31/1976	Ceased to be covered employer 3/31/1976. Sale of Assets to Conrail.
Jersey Central Traction Company			Employer is not covered
Jersey Central Transportation Company	09/13/1926	08/19/1952	As of 08/19/1952, ceased to be an employer. See Central Railroad Company of New Jersey, The
Jersey City & Bergen Railroad Company			Employer is not covered
Jersey City Stock Yards Co., The (Delaware Corporation)	11/06/1912	06/30/1946	On 07/01/1946, the company's operations were taken over by The Jersey City Stock Yards, Inc.
Jersey City Stock Yards Company (New Jersey Corporation)	02/07/1903	02/11/1913	
Jersey City Stock Yards Company (New Jersey Corporation)	02/07/1903	02/11/1913	See Jersey City Stock Yards Company, The (Delaware Corporation)
Jersey City Stock Yards, Inc., The	07/01/1946	10/31/1961	On 07/01/1946, succeeded to the operations of The Jersey City Stock Yards Company
Jersey Contracting Corporation			Not an employer and service under a contract dated 12/29/1933 is not creditable
Jersey Southern Railway	10/31/1983	01/31/1987	See Ontario Eastern Railroad Corporation
Jerseyville and Eastern Railroad Company	05/28/1941	06/30/1967	
J & J Construction Company			Employer is not covered
J & J Leasing Company	NA	NA	Reverse Decision - Employer is not covered. See G-215 notice 96-103.
JJJ Leasing Company, Incorporated	06/01/1991	DATE	
J and J Railroad, Inc.	01/01/1984	10/01/1993	Employer coverage terminated effective October 1, 1993.
J. K. Line, Inc.			Investigation closed 12/22/2004
J&L Signals			Investigation closed 08/22/2000
Johnson City Connecting Railway Company	12/04/1911	03/11/1913	See Missouri Pacific Railroad Company
Johnson City Southern Railway Company	08/29/1935	DATE	Service on or after 08/29/1935 is creditable to the Southern Railway Company
Johnson Company	01/01/1901	01/01/1903	Any service which can be satisfactorily verified is creditable to the Ft. Smith & Western RR Co.
Johnson County Airport Commission			Employer is not covered
Johnson Oil Refining Company			Employer is not covered
Johnson, P. M., Son and Allhands			Employer is not covered
Johnson Railway Service, Inc.			Investigation closed 09/23/1992
Johnson, T. C., Company, The			Investigation closed 07/22/1992
Johnsonburg, Kane, Warren & Irvine Railroad	07/15/1982	10/31/1986	Ceased to be an employer 10/31/1986, due to dissolution of corporation.
Johnsonburg Railroad Company	03/14/1887	07/02/1928	Part of company's railroad was sold to the Pennsylvania Railroad Company
Johnston, P.M., & Company			Not an employer and service rendered is not creditable
Johnstown and Stony Creek Rail Road Company	01/19/1888	04/30/1984	See Transtar, Inc.
Johnstown Traction Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Joint Car Association of Fort Worth Railways		10/18/1933	See Texas and Pacific Railway Company
Joint Car Inspection Assn. of El Paso and C. Juarez, Mexico	12/01/1927	01/03/1941	Ceased being an employer on January 03, 1941. Dissolved.
Joint Car Inspection Association of El Paso Railways	01/01/1908	12/31/1917	
Joint Car Inspection Association of El Paso Railways	01/01/1908	12/31/1917	See Joint Car Inspection Association of El Paso and C. Juarez, Mexico
Joint Car Inspection Association of Los Angeles	04/01/1911	05/15/1931	See Union Pacific Railroad Company
Joint Car Inspection & Interchange Bureau	07/01/1910	12/31/1911	See Chicago Car Interchange Bureau
Joint Committee for Investigation of Stresses in RR Tracks			At least prior to 1927, not an employer
Joint Committee of Railroads and Highway Users			Employer is not covered
Joint Council Dining Car Employees	10/25/1937	10/31/1991	Dining Car Employees became an employer under RRA and Ruia effective November 1, 1991, the day after the day on which the Joint Council ceased to exist.
Joint Foreign Freight Agency	07/01/1906	03/16/1992	Since 12/1917, employees have been carried on the payroll of the Southern Railway Company
Joint Land Department			Name by which Minnesota Land Department was also known
Joint Levee Tracks (Alton, Illinois)	06/01/1929	DATE	See Alton Railroad Company, The
Joint Live Stock Office			The Indianapolis Union Stock Yards was commonly known by this name
Joint Live Stock Office (Kansas City Terminal)	06/01/1918	05/31/1921	
Joint Protective Board of the St. Louis & San Francisco RR	NA	NA	No records are available
Joint Railroad Special Committee	07/17/1947	08/31/1954	
Joint Railway Agency (South St. Paul, Minnesota)	01/01/1905	12/31/1975	
Joint Rate Inspection Bureau	01/01/1889	02/29/1916	See Central Inspection and Weighing Bureau
Joint Section (Between Windsor, Ontario & Ft. Erie, Ontario)			See Wabash Railroad Company
Joint Tariff Bureau (Boston, Massachusetts)	06/30/1910	07/01/1915	
Joint Tariff Bureau of the Western Trunk Line Committee & the Transcontinental Freight Bureau	08/01/1935	12/31/1995	Ceased being an employer on December 31, 1995
Fort Worth & Denver City Railway Company	06/01/1950	04/06/1964	Operated under the title Burlington-Rock Island Railroad Company prior to June 1, 1950
Joint Venture, The			Employer is not covered. Contractual relationship between Kansas City Southern Industries & Transportacion Maritima Mexicana
Joliet, Aurora and Northern Railway Company	02/04/1887	10/29/1888	See Elgin, Joliet and Eastern Railway Company
Joliet and Blue Island Railway Company	07/01/1891	02/16/1897	See Elgin, Joliet and Eastern Railway Company
Joliet and Eastern Traction Company	07/01/1914	12/31/1921	No records are available
Joliet Junction Railroad, Inc.			Employer is not covered
Joliet Union Depot Company	10/11/1913	6/2/1987	Ceased to be an employer on 6/02/1987, due to dissolution of corporation.
Jones, Fred R., Company			Not an employer and individuals engaged in service under various contracts is not creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Jones, T. B., & Company			Not an employer and service under a contract dated 07/03/1901 is not creditable
Jones-Neuhoff Commission Company			Coverage Ruling No. 53-3, Supp. 52-44 dated Jan. 28, 1953, holding that the above company is not an employer.
Jonesboro, Lake City & Eastern Railroad Company	04/27/1897	12/31/1949	Company's properties were acquired by the St. Louis-San Francisco Railway Company
Joplin-Frisco Building			See St. Louis-San Francisco Railway Company
Joplin-Pittsburg Railroad Company, The	06/05/1929	07/31/1954	
Joplin & Pittsburg Railway Company, The	06/10/1907	07/01/1929	
Pittsburgh Railway & Light Company	06/15/1905	06/10/1907	
Joplin & Pittsburg Railway Company, The	06/10/1907	07/01/1929	See Joplin-Pittsburg Railroad Company, The
Joplin Stock Yards, Inc.	09/05/1930	12/2/1988	Ceased to be covered effective December 2, 1988 due to dissolution.
Joplin Union Depot Company	06/23/1908	DATE	Subsidiary of Kansas City Southern Railway Company. Per coverage investigation employer is still active. 9/18/09.
Joplin and Western Railway Company	05/07/1890	01/17/1910	See Missouri Pacific Railroad Company
Joppa and Eastern Railroad Company	NA	NA	Upon reconsideration ruled not covered
Jordan River Lumber Company			Employer is not covered
Joy Steamship Company			Employer is not covered
Joyce-Watkins Company			At least prior to 07/25/1928, not an employer
JP Rail, Incorporated, d/b/a Southern RR Co. of New Jersey	12/10/1991	DATE	
JR Technologies - Division of More Global Corp.			Investigation closed 07/15/1992
Judson Excursion Company, The	11/01/1904	05/01/1910	
Judson Freight Forwarding Company			At least to 01/01/1940, held not to be an employer and service is not creditable
Julesburg Livestock Auction Company			Employer is not covered
Junction Railroad Company	02/04/1887	02/28/1899	See Pennsylvania Railroad Company
Juniata & Southern Railroad	12/01/1913	08/03/1917	No records are available
Juniata Terminal Company, Incorporated			Employer is not covered
Juniata Valley Railroad Company	08/19/1996	DATE	Company filed zero employees for the year 2008.
Kaaterskill Railroad Company	11/23/1882	12/31/1901	See New York Central Railroad Company (Delaware), The
Kahului Railroad Company (Hawaii)	07/01/1881	05/22/1966	An employer with respect only to its carrier-by-railroad operations
Kaighn's Point Terminal Railroad Company, The	12/31/1888	03/26/1889	See Pennsylvania Railroad Company
Kaiser, John H., Lumber Company			Employer is not covered
Kalamazoo, Allegan & Grand Rapids Railroad Company	06/03/1868	3/30/1976	Ceased being an employer on March 30, 1976. Assets were conveyed to Conrail.
Kalamazoo Lakeshore & Chicago Railway	10/30/1987	10/31/1995	See Southwestern Michigan Railroad Co., Inc. d/b/a Kalamazoo Lakshore & Chicago Railroad
Kalamazoo, Lake Shore and Chicago Railway Company	06/01/1916	11/15/1924	
Kalamazoo, Lake Shore and Chicago Traction Co.	08/10/1906	10/12/1906	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Kalamazoo, Lake Shore and Chicago Traction Co.	08/10/1906	10/12/1906	See Kalamazoo, Lake Shore and Chicago Railway Company
Kanawha Central Railway Company, The	01/22/1906	12/31/1977	Records prior to 1932 are not available
Kanawha and Coal River Railway Company	05/01/1891	04/01/1908	Service subsequent to April 1908 is not creditable. Known as the "Black Bend RR Co."
Kanawha Dispatch Line	02/04/1887	03/31/1918	See Chesapeake and Ohio Railway Company, The
Kanawha, Glen Jean and Eastern Railroad Company	11/01/1895	09/30/1940	Leased to the Chesapeake and Ohio Railway Company
Kanawha and Hocking Coal and Coke Company	06/12/1901	06/30/1905	An employer with respect only to its operation of a railroad known as Kelly's Creek Railroad Co.
Kanawha & Michigan Railway Company, The	04/25/1890	12/31/1921	See New York Central Railroad Company (Delaware), The
Kanawha & Ohio Transfer Company	01/01/1901	01/01/1914	An employer at least with respect to its car ferry operations for The Chesapeake & Ohio Railway Co.
Kanawha Railway Company	06/09/1881	01/31/1902	See Chesapeake and Ohio Railway Company, The
Kanawha Traction & Electric Company			Employer is not covered
Kanawha and West Virginia Railroad Company	01/12/1903	05/16/1905	Imoden & Odell RR was known by this name during this period. Sold to the Kanawha & Michigan
Kane and E k Railroad Company	09/03/1895	08/06/1938	
Kankakee, Beaverville and Southern Railroad Company	12/01/1977	DATE	
Kankakee and Seneca Railroad Company	02/04/1887	03/27/1933	See New York Central Railroad Company (Delaware), The
Kankakee & Urban Traction Company	01/18/1917	03/26/1926	No records are available
Kanona and Prattsburgh Railroad Company	10/31/1889	04/13/1897	See Prattsburgh Railway Corporation
Kanona and Prattsburgh Railway Company	04/14/1897	03/31/1917	See Prattsburgh Railway Corporation
Kansas and Arkansas Valley Railroad Company, The	11/13/1888	01/09/1890	See Missouri Pacific Railroad Company
Kansas Central Railroad Company	04/15/1879	09/24/1897	See Union Pacific Railroad Company
Kansas Central Railway Company, The	06/01/1871	04/15/1879	See Union Pacific Railroad Company
Kansas City and Atlantic Railroad Company	06/14/1893	01/09/1897	See Quincy, Omaha & Kansas City Railroad Company
Kansas City & Beatrice Railroad Company	07/09/1889	12/10/1896	See Kansas City Northwestern Rail Road Company
Kansas City Belt Railway Company	03/03/1886	02/28/1910	See Kansas City Terminal Railway Company
Kansas City Car Building and Contracting Company	09/10/1907	11/01/1910	Service under a contract dated 10/23/1907 is creditable to the St. Louis & San Francisco RR Co.
Kansas City Car Interchange Bureau	01/01/1904	12/31/1913	Ceased being an employer on December 31, 1913. Parent company terminated
Kansas City Joint Inspection Association	11/09/1893	12/31/1903	
Kansas City, Clay County & St. Joseph Auto Transit Co.			Employer is not covered
Kansas City, Clay County and St. Joseph Railway Company	06/08/1914	03/10/1933	Service prior to 06/08/1914 is not creditable.
Kansas City, Clinton and Springfield Railway Company	02/10/1885	08/31/1928	See St. Louis-San Francisco Railway Company
Kansas City Connecting Railroad Company, The	05/27/1914	5/13/1983	Ceased being an employer on May 13, 1983. Company was Dissolved
Kansas City, Eldorado & Southern Railway Company	06/28/1892	11/11/1899	See Missouri-Kansas-Texas Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Kansas City, Excelsior Springs and Northern	06/05/1898	03/31/1901	Operated by the Wabash Railroad Company
Kansas City, Fort Scott and Gulf Railroad Company	03/22/1879	04/25/1888	See St. Louis-San Francisco Railway Company
Kansas City, Fort Scott and Memphis Railroad Company	04/26/1888	08/11/1901	See St. Louis-San Francisco Railway Company
Kansas City, Fort Smith & Southern Railroad Company	03/07/1887	10/30/1897	See Kansas City Southern Railway Company, The
Kansas City & Grandview Railway Company	05/31/1923	DATE	Company's railroad operated under lease by the Kansas City Southern Rw Co. since 12/15/1929
Kansas City and Independence Air Line	01/23/1891	01/04/1902	See Kansas City Southern Railway Company, The
Kansas City Industrial Land Company			Employer is not covered
Kansas City Joint Inspection Association	11/09/1893	12/31/1903	See Kansas City Car Interchange Bureau
Kansas City, Kaw Valley Railroad, Inc.	11/01/1941	12/31/1961	
Kansas City, Kaw Valley & Western Railroad Company, The	10/01/1927	11/01/1941	
Kansas City, Kaw Valley & Western Railway Company	07/28/1909	09/30/1927	
Kansas City, Kaw Valley & Western Railroad Company, The	10/01/1927	11/01/1941	See Kansas City, Kaw Valley Railroad, Inc.
Kansas City, Kaw Valley & Western Railway Company	07/28/1909	09/30/1927	See Kansas City, Kaw Valley Railroad, Inc.
Kansas City, Lawrence & Topeka Electric Railway Company			Employer is not covered. Succeeded on 03/08/1928 by the Kansas City, Merriam & Shawnee RR
Kansas City-Leavenworth Railroad Company			Employer is not covered. Succeeded sometime in 1905 by the Kansas City Western Railway Co.
Kansas City-Leavenworth Railway Company			Employer is not covered. Succeeded in September 1901 by the Kansas City-Leavenworth RR Co.
Kansas City, Leavenworth & Western Railway Company			Employer is not covered. Succeeded by the Kansas City, Leavenworth & Western Transp. Co.
Kansas City, Leavenworth & Western Transportation Co.			Employer is not covered
Kansas City, Memphis and Birmingham Railroad Company	07/26/1886	12/16/1903	See St. Louis-San Francisco Railway Company
Kansas City & Memphis Railway & Bridge Company	11/21/1887	09/01/1928	See St. Louis-San Francisco Railway Company
Kansas City & Memphis Railway Company	04/29/1911	10/03/1918	No records are available
Arkansas, Oklahoma & Western Railway Company	01/01/1908	04/28/1911	
Monte Ne Railway Company	03/31/1905	04/29/1911	
Kansas City, Merriam & Shawnee Railroad Company			Employer is not covered
Kansas City, Mexico & Orient Railroad Co., The	07/06/1914	03/31/1925	See Atchison, Topeka and Santa Fe Railway Co., The
Kansas City, Mexico and Orient Railway Co., The	05/01/1900	07/05/1914	See Atchison, Topeka and Santa Fe Railway Co., The
Kansas City, Mexico and Orient Railway Company of Texas	07/20/1899	07/31/1965	July 31, 1965, merged into the Atchison, Topeka & Santa Fe Railway Company
Kansas City and Northern Connecting Railroad Co.	05/28/1895	11/26/1901	See Quincy, Omaha & Kansas City Railroad Company
Kansas City Northwestern Rail Road Company	12/23/1893	12/31/1921	Terminal property at Kansas City & Leavenworth, KS, sold to the Missouri Pacific Railroad Co
Kansas City & Beatrice Railroad Company	07/09/1889	12/10/1896	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Kansas City, Wyandotte & Northwestern Railroad Company	03/29/1887	06/27/1897	
Kansas City, Wyandotte & Northwestern Railway Company	11/24/1885	03/29/1887	
Leavenworth and Olathe Railroad Company	10/27/1886	03/29/1887	
Kansas City & Olathe Electric Railway Company			Employer is not covered. Succeeded by the Kansas City, Lawrence & Topeka Electric Railway Co.
Kansas City & Omaha Rail Road Company	09/24/1886	10/31/1896	See Chicago, Burlington and Quincy Railroad Company
Kansas City & Omaha Railway Company, The	09/15/1896	02/15/1908	See Chicago, Burlington and Quincy Railroad Company
Kansas City, Osceola and Southern Railway Company, The	04/23/1891	06/01/1900	See St. Louis-San Francisco Railway Company
Kansas City & Pacific Railroad Company, The	07/24/1886	11/24/1899	See Missouri-Kansas-Texas Railroad Company
Kansas City, Peoria & Chicago Railway Company	11/11/1901	07/01/1902	See Chicago, Burlington and Quincy Railroad Company
Kansas City, Pittsburgh and Gulf Railroad Company	01/26/1893	03/31/1900	See Kansas City Southern Railway Company, The
Kansas City Public Service Company			Employer is not covered
Kansas City Public Service Freight Operations			See Ashley, James G., Sr. (Lessor)
Kansas City Railcar Service, Inc.			Investigation closed 10/07/1992
Kansas City Railroad Clearing House Association	09/01/1914	08/31/1973	
Kansas City Railways Company			Employer is not covered
Kansas City Rock Island Railway Company	12/23/1902	01/01/1905	See Chicago, Rock Island & Pacific Railroad Company
Kansas City, St. Joseph and Council Bluffs Railroad Co.	05/19/1870	06/30/1900	See Chicago, Burlington and Quincy Railroad Company
Kansas City, Shreveport and Gulf Terminal Company	07/27/1897	11/04/1969	
Kansas City Southern Employees' Hospital Association	09/27/1898	05/12/1967	
Kansas City Southern Industries, Inc.			Investigation closed 09/01/1994
Carland, Inc.	01/14/1964	12/22/1999	Subsidiary
Kansas City Southern Railway Company	03/19/1900	DATE	Wholly-owned subsidiary.
Kansas City Southern Joint Agency	01/01/1944	DATE	
Milwaukee-Kansas City Southern Joint Agency	01/01/1944	08/26/1986	Name by which Kansas City Southern Joint Agency was known during this period
Soo-Kansas City Southern Joint Agency	08/26/1986	03/07/1997	Name by which Kansas City Southern Joint Agency was known during this period
I & M-Kansas City Southern Joint Agency	03/07/1997	07/27/2002	Name by which Kansas City Southern Joint Agency was known during this period
IC&E-Kansas City Southern Joint Agency	07/27/2002	DATE	Name by which Kansas City Southern Joint Agency is now known
Kansas City Southern Lines, Inc.			Investigation closed 12/22/1997
Kansas City and Southern Railway Company	06/10/1908	06/15/1991	See St. Louis-San Francisco Railway Company
Kansas City Southern Railway Company, The	03/19/1900	DATE	Wholly-owned subsidiary of Kansas City Southern Industries
Arkansas Western Railway Company	05/13/1904	07/06/1992	Merged – Wholly owned subsidiary
Calcasieu, Vernon and Shreveport Railway Company	06/05/1890	01/24/1897	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Fort Smith & Van Buren Railway Company	09/16/1904	07/06/1992	Merged – Wholly owned subsidiary
Gateway Western Railway Company	01/10/1990	03/08/2002	Subsidiary
Graysonia, Nashville & Ashdown Railroad Company	08/16/1922	07/02/1993	Merged – Wholly-owned subsidiary
Joplin Union Depot Company	06/23/1908	DATE	Subsidiary
Kansas City, Fort Smith & Southern Railroad Company	03/07/1887	10/30/1897	
Kansas City and Independence Air Line	01/23/1891	01/04/1902	
Kansas City, Pittsburgh and Gulf Railroad Company	01/26/1893	03/31/1900	
Kansas City Suburban Belt Railroad Company	07/25/1892	01/04/1902	
Kansas City Suburban Belt Railroad Company, The	07/08/1887	07/25/1892	
Kansas, Nevada & Fort Smith Railroad Company	11/06/1889	01/26/1893	
Kansas & Missouri Railway & Terminal Co.	11/13/1922	07/06/1992	Merged – Wholly owned subsidiary
Louisiana & Arkansas Railway Company	07/07/1928	07/06/1992	Merged – Wholly owned subsidiary
Maywood & Sugar Creek Railway Company	03/22/1904	07/06/1992	Merged – Wholly owned subsidiary
Mid Louisiana Rail Corporation	09/08/1987	12/31/1993	
Mid South Rail Corporation	03/31/1986	12/31/1993	Merged – Wholly owned subsidiary. See MidSouth Corporation
Port Arthur Canal & Dock Company	03/01/1902	06/30/1916	
Peteau Valley Railroad Company, The	01/19/1900	04/22/1926	
Soo-Kansas City Southern Joint Agency	08/26/1986	03/07/1997	Subsidiary, Became I & M-Kansas City Southern Joint Agency
South Rail Corporation	04/14/1988	12/31/1993	Merged – Wholly owned subsidiary. See MidSouth Corporation
Southern Development Company	02/01/1951	DATE	Subsidiary. Operating assets sold to Wisconsin Central Transportation Corporation. Update employer is still active.9/18/09
Tenn Rail Corporation	01/01/1992	12/31/1993	Merged – Wholly owned subsidiary. See MidSouth Corporation
Texarkana and Ft. Smith Railway Company	07/01/1899	01/31/1934	
Texarkana and Northern Railway Company	06/18/1885	07/08/1890	
Kansas City Southern Transport Company, Inc.	03/25/1933	12/31/1968	See Kansas City Southern Railway Company, The
Kansas City, Springfield & Memphis Railroad Company	03/31/1883	04/25/1888	See St. Louis-San Francisco Railway Company
Kansas City Stock Yards Company (of Kansas)	12/10/1883	05/30/1898	See Kansas City Stockyards Company of Maine
Kansas City Stockyards Company of Maine	12/24/1912	04/09/1940	See Kansas City Connecting Railroad Company, The
Kansas City Stock Yards Company (of Kansas)	12/10/1883	05/30/1896	
Kansas City Stockyards Company of Missouri	05/30/1898	12/24/1912	
Kansas City Stockyards Company of Missouri	05/30/1898	12/24/1912	See Kansas City Stockyards Company of Maine
Kansas City Suburban Belt Railroad Company	07/25/1842	01/04/1902	See Kansas City Southern Railway Company, The
Kansas City Suburban Belt Railroad Company, The	07/08/1887	07/25/1892	See Kansas City Southern Railway Company, The
Kansas City Terminal Construction Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Kansas City Terminal Railway Company	07/10/1906	DATE	
Kansas City Belt Railway Company	03/03/1886	02/28/1910	
Union Depot Company (Kansas City, Missouri)	11/29/1875	10/31/1910	
Kansas City Transportation Company, LLC	03/01/2006	DATE	
Kansas City and Topeka Railway Company, The	03/10/1887	01/07/1889	See Chicago, Rock Island & Pacific Railroad Company
Kansas City, Watkins and Gulf Railway Company	06/07/1887	05/25/1902	See Missouri Pacific Railroad Company
Kansas City Western Railway Company			Employer is not covered. Succeeded by the Kansas City, Leavenworth & Western Railway Co.
Kansas City and Westport Belt Railway Company	12/31/1904	02/14/1916	No records are available
Kansas City, Wyandotte & Northwestern Railroad Company	03/29/1887	06/27/1897	See Kansas City Northwestern Rail Road Company
Kansas City, Wyandotte & Northwestern Railway Company	11/24/1885	03/29/1887	See Kansas City Northwestern Rail Road Company
Kansas and Colorado Pacific Railway Company, The	01/10/1891	08/09/1900	Service is creditable to the Missouri Pacific Railway Co. (of 1890). See Missouri Pacific RR Co.
Kansas Eastern Railroad, Inc.			Employer is not covered
Kansas Gas and Electric Company	04/26/1940	01/20/1943	
Kansas and Gulf Short Line Railroad, The	02/18/1880	01/21/1891	See St. Louis Southwestern Railway Company & St. Louis Southwestern Railway Co. of Texas
Kansas Midland Railway Company, The	02/08/1886	10/01/1900	See St. Louis-San Francisco Railway Company
Kansas and Missouri Railway and Terminal Company, The	11/13/1922	07/06/1992	Merged With Kansas City Southern Railway effective 07/06/1992
Kansas, Nebraska and Dakota Railway Company	08/14/1885	01/10/1891	See Missouri Pacific Railroad Company
Kansas, Nevada & Fort Smith Railroad Company	11/06/1889	01/26/1893	See Kansas City Southern Railway Company, The
Kansas, Oklahoma and Gulf Railway Company	03/01/1920	03/31/1970	On 04/01/1970, merged into the Texas & Pacific Railway Company. See Texas and Pacific Railway Co.
Kansas, Oklahoma & Gulf Railway Company of Texas	04/02/1921	12/31/1927	
Missouri, Oklahoma and Gulf Railroad Company	02/15/1912	03/01/1920	
Missouri, Oklahoma and Gulf Railway Company	10/29/1904	02/29/1920	
Missouri, Oklahoma & Gulf Railway Company of Texas	10/29/1910	04/01/1921	
Kansas, Oklahoma & Gulf Railway Company of Texas	04/02/1921	12/31/1927	See Kansas, Oklahoma and Gulf Railway Company
Kansas and Oklahoma Railroad Company, The	04/01/1931	05/05/1935	
Kansas & Oklahoma Railway Company, The	02/07/1922	02/28/1931	
Kansas & Oklahoma Railroad, Inc.	06/30/2001	12/09/2010	Name Change to Kansas & Oklahoma Railroad, LLC
Kansas & Oklahoma Railroad, LLC	12/09/2010	DATE	Name change as a result of an internal restructuring transaction.
Kansas & Oklahoma Railway Company, The	02/07/1922	02/28/1931	See Kansas and Oklahoma Railroad Company, The
Kansas-Oklahoma Traction Company	02/08/1913	07/03/1916	See Union Electric Railway Company, The (Coffeyville, Kansas)
Kansas Power & Light Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Kansas and Sidell Railroad Company, The	04/17/1919	01/26/1939	
Chicago and Ohio River Railroad Company, The	01/27/1873	06/30/1893	
Indiana, Decatur and Western Railway Company	05/10/1894	08/31/1902	
Sidell and Chaney Railroad Company	12/01/1915	05/31/1919	
Westfield Railroad Company, The	04/23/1919	12/31/1931	
Yale Short Line Railroad Company, The	06/19/1919	12/31/1931	
Kansas Southern Railway, LLC	12/11/2000	10/31/2002	Ceased to be an employer effective with the close of business on October 31, 2002.
Kansas Southwestern Railroad Company	01/10/1899	10/24/1901	See Atchison, Topeka and Santa Fe Railway Co., The
Kansas Southwestern Railway	04/14/1991	06/30/1994	Name changed to Kansas Southwestern Railway, Limited Liability Company effective 07/01/1994
Kansas Southwestern Railway Company	10/25/1901	02/29/1920	See Atchison, Topeka and Santa Fe Railway Co., The
Kansas Southwestern Railway, Limited Liability Company	04/14/1991	03/31/2000	Subsidiary of Omnitrax, Inc.. Effective 03/31/2000, merged into Central Kansas Railway, LLC, BA # 2765.
Kansas Southwestern Railway	04/14/1991	06/30/1994	Name changed to Kansas Southwestern Railway, Limited Liability Company effective 07/01/1994
Kansas & Texas Coal Railway Company	03/31/1900	07/24/1902	See Bevier & Southern Railroad Company
Kansas Trails, Inc.			Employer is not covered
Kansas Trails System			Employer is not covered
Kasten Railcar Services, Inc.			Investigation closed 08/26/1992
Katalla Company	11/30/1906	11/01/1911	No records are available. See Copper River & Northwestern Railway Company (Alaska)
Kauai Railway Company	07/01/1912	01/21/1934	
Kaul and Hall Lumber Company	01/14/1911	12/29/1919	
Kaul Lumber Company (of 1887)	07/01/1906	06/30/1912	An employer with respect only to its operation of the Sylacauga & Westumpka Railroad.
Kaul Lumber Company (of 1927)			Employer is not covered
Kaul Lumber Company (Delaware)			Employer is not covered
Kauri, Inc.			Employer is not covered. A holding company
Kaw River Railroad Inc.	05/15/2004	12/09/2010	Name changed to Kaw River Railroad , LLC
Kaw River Railroad , LLC	12/09/2010	DATE	Name change as a result of an internal restructuring transaction.
Kaydon Corporation			Investigation closed 07/29/1992
KBN, Inc.			Employer is not covered. A holding company
Minnesota Northern Railroad, Inc.	12/27/1996	DATE	Prior to 08/31/2000, Minnesota Northern was owned by RailAmerica, Inc.
St. Croix Valley Railroad Company	08/30/1997	DATE	Prior to 08/31/2000, St. Croix Valley was owned by RailAmerica, Inc.
KCT Railway Corporation	05/02/1990	06/14/1991	Ceased to be a rail carrier effective June 14, 1993, the date on which rail operations ended.
KDT Industries, Inc.			Investigation closed 04/11/1994
K & E Railway Company			Investigation closed 03/18/1997 – Subsidiary of Illinois Central Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Kearney & Black Hills Railway Company, The	05/22/1889	10/30/1898	
Keating & Smethport Railroad Company	08/21/1899	08/08/1911	See Bay State Street Railway Company
Keensburg Direct Railroad, LLC			Investigation closed 07/13/2013
Keeseville Ausable Chasm and Lake Champlain Railroad Co.	03/26/1890	02/05/1924	No records are available
Keeshin Motor Express Company, Incorporated			Employer is not covered
Keith Manufacturing Company			Employer is not covered. Sometimes referred to as Keith Car & Manufacturing Company
Kelleher Carloading and Distributing Company			Employer is not covered
Kelley Island Line and Transport Company, The			Employer is not covered
Kelley's Creek Barge Line, Inc.	05/01/1960	01/15/1964	
Kelley's Creek Barge Line, Incorporated	07/21/1931	04/30/1953	No records are available. Did not operate from 05/01/1953 to 05/01/1960
Kelley's Creek Colliery Company			Employer is not covered
Kelley's Creek and Northwestern Railroad Company	05/09/1903	06/30/1993	Employer is not covered
Kellner Jetties Company			Not an employer & srvc under cntrct with The Chgo., Rock Island & Pacific Railway Co., is not crdtbl
Kellogg-Alquist Railway Service			Not an employer & service with the Florida East Coast Railway Company, is not creditable
Kellogg-Grego Railway Service	04/15/1922	06/30/1922	Service under contract dated 04/11/1922 is creditable to the Cincinnati, Indianapolis & Western RR
Kelly's Creek Improvement Company	07/31/1894	09/29/1898	See Kelly's Creek Railroad Company
Kelly's Creek Mining Company	09/30/1898	06/11/1901	See Kelly's Creek Railroad Company
Kelly's Creek Railroad Company	10/20/1916	10/31/1963	
Kanawha and Hocking Coal and Coke Company	06/12/1901	06/30/1905	
Kanawha and Hocking Coal and Coke Company	05/17/1916	02/14/1917	
Kelly's Creek Improvement Company	07/31/1894	09/29/1898	
Kelly's Creek Mining Company	09/30/1898	06/11/1901	
Sunday Creek Company	07/01/1905	05/26/1916	
Kelly Hill Company			Employer is not covered
Kelso-Burnett Electric Company			Employer is not covered
Kenan, J. G., Company, The			Not an employer and service is not creditable
Kendall Lumber Company			Employer is not covered
Kendallville Terminal Railway Co.	02/01/2001	DATE	Owned by Michigan Southern Railroad Company, Inc See BA # 3285.
Kenilworth and Helper Railroad Company	07/19/1911	01/14/1915	See Denver and Rio Grande Western Railroad Company, The
Kennebec Central Railroad Company	07/23/1890	06/29/1929	No records are available
Kennecott Copper Corporation-Nevada Mines Division	09/01/1920	12/31/1984	See Nevada Northern Railway Company
Kennecott Copper Corporation - Utah Copper Division	01/01/1947	04/30/1948	An employer & service is creditable to the Bingham and Garfield Railway Company

Employer	Covered From	Covered To	Remarks
Utah Copper Company	07/01/1920	01/01/1947	
Kennett-Murray Company			Employer is not covered
Kennett-Murray and Company			Employer is not covered
Kensington & Eastern Railroad Company			Investigation closed 07/22/1997 – Wholly owned subsidiary of Illinois Central Railroad Company
Kensington Elevator Company			Not an employer & service is not creditable
Kent, Amos, Lumber & Brick Company, Limited			Employer is not covered
Kent, Barry Eaton Connecting Railway, Inc.	07/15/1979	10/15/1983	The state ended its operating subsidy on the line was discontinued on oct 15, 1983.
Kentucky Central Railroad Company	02/22/1871	05/12/1887	See Louisville and Nashville Railroad Company
Kentucky Central Railway Company	06/06/1887	09/22/1891	See Louisville and Nashville Railroad Company
Kentucky Highlands Railroad Company	04/03/1907	07/31/1915	See Louisville and Nashville Railroad Company
Kentucky & Indiana Bridge Company	03/13/1884	08/08/1900	See Kentucky & Indiana Terminal Railroad Company
Kentucky & Indiana Bridge & Railroad Company	08/09/1900	12/29/1910	See Kentucky & Indiana Terminal Railroad Company
Kentucky & Indiana Terminal Railroad Company	12/30/1910	12/31/1981	Subsidiary of Norfolk Southern Corporation
Kentucky & Indiana Bridge Company	03/13/1884	08/08/1900	
Kentucky & Indiana Bridge & Railroad Company	08/09/1900	12/29/1910	
Kentucky Lumber Company			Employer is not covered
Kentucky Midland Railroad Company	11/01/1908	12/31/1922	No records are available
Kentucky Midland Railway Company	06/30/1889	02/26/1897	See Frankfort & Cincinnati Railroad Company
Kentucky Northern Railroad Company	07/01/1908	01/01/1910	No records are available
Kentucky Railroad Association	11/08/1934	07/01/1986	Ceased to be an employer under the Acts effective 07/01/1986
Kentucky, Rockcastle and Cumberland Railroad Company	08/01/1914	12/31/1930	No records are available
Kentucky and South Atlantic Railroad Company	06/13/1888	06/30/1893	See Chesapeake and Ohio Railway Company, The
Kentucky and South Atlantic Railway Company	01/14/1882	07/13/1888	See Chesapeake and Ohio Railway Company, The
Kentucky & Tennessee Railroad	05/22/1902	03/27/1904	See Kentucky & Tennessee Railway
Kentucky & Tennessee Railway	03/28/1904	12/31/1987	Records prior to November 1907 are not available
Kentucky & Tennessee Railroad	05/22/1902	03/27/1904	
Kentucky Traction and Terminal Company			Employer is not covered
Kentucky Union Railway Company	03/01/1854	10/31/1894	See Louisville and Nashville Railroad Company
Kentucky Valley Railroad Company	06/29/1905	11/30/1913	See Illinois Central Railroad Company
Kentucky and Virginia Railroad Company			Name by which Wasioto & Black Mountain Railroad Company, The was known after 8/12/1915
Kentucky Western Railway Company, The	09/07/1899	09/29/1902	See Illinois Central Railroad Company
Kentwood & Eastern Railroad	06/30/1902	11/01/1905	Succeeded on 11/01/1905 by the Kentwood & Eastern Railway Co.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Kentwood & Eastern Railway Company	11/01/1905	12/31/1922	No records are available
Kentwood, Greensburg & South Western Railroad Company	02/04/1906	08/06/1921	Service prior to 02/01/1906 is not creditable. No records are available
Keokee Coal & Coke Company			Employer is not covered
Keokee Consolidated Coke Company			Employer is not covered
Keokuk Electric Company			Prior to 01/14/1938, the Iowa Union Electric Co. was known by this name. See Iowa Union Electric Co.
Keokuk Electric Railway, Inc.			Employer is not covered
Keokuk Junction Railway d/b/a Peoria & Western Railway	07/01/1981	DATE	Subsidiary of Pioneer Railcorp. Name changed from Keokuk Junction Railway Company eff 10/06/2005.
Keokuk Union Depot Company	06/12/1890	DATE	
Keokuk and Western Railroad Company	12/03/1886	12/31/1901	See Chicago, Burlington and Quincy Railroad Company
Keolis Rail Services Virginia, LLC	01/04/2010	DATE	Became an employer effective 1/4/2010, the date it first compensated employees.
Keosauqua and Southwestern Railroad Company, The	03/25/1880	01/25/1890	See Chicago, Rock Island & Pacific Railroad Company
Kerbaugh, H. S., Inc.			Employer is not covered
Kern Valley Railroad Company	10/28/2001	DATE	See G-215 Notice NO: 02-74.
Kern Trading and Oil Company	05/22/1903	04/30/1917	See Southern Pacific Company
Kershaw, C. G., Contracting Company			Not an employer and service under contracts are not creditable
Kess Railway Group, Inc.			Investigation closed 01/19/1995
Ketner & Kay Fork Railway Company	07/01/1902	01/01/1908	No records are available
Ketner, St. Mary's & Shawmut Railroad	07/01/1893	01/01/1901	
Ketner Water Company	04/01/1913	06/08/1935	
Kettle Falls International Railway, LLC	12/11/2004	DATE	
Kewanee & Galva Railway Company	09/28/1926	12/31/1932	No records are available
Kewash Railroad, Inc.			Investigation closed
Kewaunee, Green Bay and Western Railroad Company	03/12/1890	12/30/1968	See Green Bay and Western Railroad Company
Keweenaw Central Railroad Company	04/04/1883	12/31/1916	See Copper Range Railroad Company
Lac LaBelle and Calumet Railroad Company	04/04/1883	04/27/1905	Name by which Keweenaw Central Railroad Company was known during this period
Key System			Employer is not covered. At least subsequent to 07/01/1935, service is not creditable
Key System, Ltd.	08/07/1930	02/25/1935	See Oakland Terminal Railroad Company
Key System Transit Company	07/17/1923	08/07/1930	See Oakland Terminal Railroad Company
Keystone Construction Company, The			Not an employer & individuals engaged in service under contract dated 12/15/1914 is not creditable
Keystone Elevator & Warehouse Company			Not an employer and service under a contract dated 04/13/1910 is not creditable
Keystone Freight Corporation			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Keystone Manufacturing Company			Employer is not covered
Keystone Mining Company			Employer is not covered
Keystone Railroad	07/01/1894	06/11/1898	No records are available
Keystone Railroad, Inc.	04/12/1910	01/01/2002	As part of the name change, Keystone will operate divisions in Pennsylvania (PA) and Indiana (IN). The PA div. will operate under the trade name of Philadelphia, Bethlehem and New England Railroad and the IN div. will operate under the trade name of La
Philadelphia, Bethlehem and New England Railroad Co.	04/12/1910	07/22/1997	Name by which Keystone Railroad, Inc. was known during this period
Keystone Railroad, LLC	01/01/2002	05/07/2003	Sub. of Bethlehem Steel Corp. Retained the BA Number of Keystone Railroad, Inc. effective 01/01/2002. Rail lines were acquired by ISG Railways, Inc.
Keystone Railway Equipment Company			Investigation closed 04/25/1994
Keystone State Corporation			Not an employer and service under a contract dated 05/03/1926 is not creditable
Keystone Store Company			Employer is not covered
Keystone Track Material Company, The			Employer is not covered
Keysville Lumber Company Incorporated			Employer is not covered
Kiamichi Railroad Company, Inc.	07/22/1987	10/04/1995	Merged into Kiamichi Railroad Company, L.L.C.
Kiamichi Railroad Company, L.L.C.	10/04/1995	DATE	Covered employer under the jurisdiction of the RRA and RUIA ACTS effective October 4, 1995.
Kiamichi Railroad Company, Inc.	07/22/1987	10/04/1995	Merged
Kickapoo Valley and Northern Railway Company	06/04/1889	11/26/1899	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Kiewit and Condon-Cunningham, Co-Adventurers			Not an employer and service under contracts are not creditable
Kilby Car and Foundry Company, The			Employer is not covered
Kinder & Northwestern Railroad Company	12/31/1910	09/05/1927	
Kinderhook and Hudson Railway	04/11/1896	06/12/1899	See Eastern New York Utilities Corporation
Kinderhook and Hudson Railway Company, The	01/16/1890	04/10/1896	See Eastern New York Utilities Corporation
Kineo Company	12/31/1883	12/17/1931	The Maine Central Transportation Company was known by this name during this period.
King Lumber Company			Employer is not covered
King Street Passenger Station	05/01/1906	03/02/1970	On 03/03/1970, merged into the Burlington Northern Inc. See Burlington Northern Railroad Co.
King-Heiser, P. W., Company			Not an employer and service under a contract is not creditable
Kingman, Pratt & Western Railroad Company, The	09/11/1885	07/24/1889	See Atchison, Topeka and Santa Fe Railway Co., The
Kingsman Terminal Railroad, LLC	July 1, 2012	DATE	Kingman Terminal Railroad, LLC became covered employer on July 1, 2012, the date KTRR first began compensating employees.
Kings County Elevated Railroad			Employer is not covered
Kingsley Group			Investigation closed 09/21/1994
Kingston Coal Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Kingwood Northern, Inc.			Investigation closed 01/14/1996
Kingwood Northern, Inc. d/b/a West Virginia Railroad			Employer is not covered
Kinston Carolina Railroad Company	02/27/1918	05/31/1929	See Norfolk Southern Railway Company
Kinston Carolina Railroad & Lumber Company	12/10/1910	02/26/1918	
Kinston Carolina Railroad & Lumber Company	12/10/1910	02/26/1918	See Kinston Carolina Railroad Company
Kinston & Snow Hill Railroad Company	05/08/1908	02/15/1913	Operated by the Hines Lumber Company. No records are available
Kinzua & Trona Railroad	07/01/1898	11/14/1904	No records are available
Kiowa, Hardtner and Pacific Railroad Company, The	09/02/1908	01/23/2003	Company's railroad operated by the Missouri Pacific Railroad Co. Assets sold to V&S Railway, BA # 2796
Kirby Line, Inc.			Employer is not covered
Kirby Lumber Company			Not an employer but service in the Hewn Tie & Piling Dept. of Kirby Lumber Corp. is creditable
Kirby Lumber Corporation			Not an employer but service in the Hewn Tie & Piling Dept. of Kirby Lumber Corp. is creditable
Kirkland Stockyards			Not an employer and service under contract is not creditable
Kishacoquillas Valley Railroad Company	06/14/1892	02/15/1940	
Kishwaukee Mineral Springs Railroad	07/31/1895	01/01/1900	No records are available
Kiski Junction Railroad d/b/a Berman Rail Services	07/13/1995	DATE	
Kiski Junction Railroad, Inc % Rosebud Mining Company	04/14/2005		
Kissimee Live Stock Market			Employer is not covered
Kitsap County Transportation Company			Employer is not covered
Kittanning Run - Railroad Company	07/01/1907	01/01/1917	No records are available
Klamath Car & Locomotive Works			Investigation closed 03/24/1994
Klamath Lake Railroad Company	07/01/1903	12/16/1913	No records are available
Klamath Northern Railway Company	01/01/1995	DATE	Covered employer effective January 1, 1995, the date as of which it commenced operations.
Klamath Northern Railway Company	01/01/1942	01/03/1992	
Klemp Corporation			Investigation closed 08/26/1992
K. L. Nelson and Associates, Inc.			Employer is not covered
KM Railway, LLC	12/18/2009	DATE	A covered employer effective 12/18/09, the date it acquired the line in question
Kneeland-McLurg Lumber Company			Employer is not covered
Kneeland-McLurg Lumber Company's Railroad			Employer is not covered
Knox Consolidated Coal Company			Employer is not covered
Knox Consolidated Coal Corporation			Employer is not covered
Knox, George W., Express Company			Not an employer and service is not creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Knox and Kane Railroad Company	01/23/1982	03/19/2010	Ceased to be a covered employer effective March 19, 2010 when the Surface Transportation Board (STB) approved abandonment.
Knox and Lincoln Railroad Company	03/01/1864	07/31/1890	See Maine Central Railroad Company, The
Knox and Lincoln Railway	01/21/1891	08/01/1991	See Maine Central Railroad Company, The
Knox Railroad Company	10/01/1919	11/30/1932	
Georges Valley Railroad Company	12/31/1893	09/30/1919	No records are available
Knoxville and Bristol Railway Company	04/01/1898	12/31/1903	See Southern Railway Company
Knoxville & Carolina Railroad Company	11/01/1921	10/18/1926	See Tennessee & North Carolina Railway Company
Knoxville, Cumberland Gap & Louisville Railroad Company	05/16/1888	12/16/1895	See Southern Railway Company
Knoxville, Cumberland Gap & Louisville Railway Company	12/11/1895	06/30/1898	See Southern Railway Company
Knoxville & Holston River Railroad Co., Inc.	06/01/1998	DATE	
Knoxville, LaFollette & Jellico Railroad Company	04/03/1902	12/22/1904	See Louisville and Nashville Railroad Company
Knoxville & Ohio Railroad Company	08/29/1935	DATE	Service on or after 08/29/1935 is crdtbl to the Southern Railway Co. See Southern Railway Company
Knoxville, Sevierville & Eastern Railway Company	07/15/1907	10/31/1921	See Tennessee & North Carolina Railway Company
Kokomo, Marion & Western Traction Company	02/10/1903	12/06/1912	Succeeded on 12/07/1912, by the Indiana Railways & Light Company
Kokomo Rail Company, Inc.			Employer is not covered. See Corbin Railway Service Co. (93-36)
Koolan Railway Company, LTD	12/31/1913	02/19/1932	
Kootenai Valley Railway Company	10/19/1898	08/08/1913	
Koppers Coal Company			Employer is not covered
Koppers Company			Employer is not covered
Koppers Company, Inc.			Employer is not covered
Koppers Industries, Inc.			Investigation closed 10/24/1996
Kosciusko and Southeastern Railroad Company	09/01/1917	12/01/1932	
Kosciusko & Southwestern Railway	05/01/2000	DATE	See Mississippi Rail Group, Inc.
Kustom Karr Company			Employer is not covered
KWT Railway Inc.	02/16/1987	DATE	
Ky. Railquip, Inc.			Employer is not covered
Kyle Railroad Company	01/19/1982	DATE	Subsidiary of Kyle Railway, Inc.
Kyle Railways, Inc.	07/01/1978	DATE	Stock owned by StatesRail, Inc.
Arizona Eastern Railway Company	10/12/1988	DATE	Kyle Railways, Inc. owns & controls
Bellefonte Central Railroad Company	12/01/1891	10/12/1983	Ceased to be covered employer under the RRA and RUIA 10/12/1983 when ICC approved abandonment.
Eastern Alabama Railway	04/04/1992	DATE	Wholly owned subsidiary
Idaho Western Railway Company	05/01/1980	DATE	Wholly owned subsidiary

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Kyle Railroad Company	01/19/1982	DATE	Kyle Railways, Inc. owns & controls
Mendocino Coast Railway, Inc.	09/01/1976	08/15/1996	Effective 07/29/1988, name was changed to California Western Railroad, Inc.
Natchez Trace Railroad	03/01/1982	DATE	Effective 01/12/1993, name was changed to Mississippi Central Railroad
Port Railroad, Inc.	12/18/1973	01/31/1993	Subsidiary
San Diego & Arizona Eastern Transportation Company	11/01/1979	11/30/1984	Subsidiary
San Joaquin Valley Railroad Company	01/01/1992	DATE	Kyle Railways, Inc. owns & controls
San Pedro & Southwestern Railway	06/15/1992	10/31/2003	Effective 12/02/1994, name was changed to SWKR Operating Company, Inc.
SWKR Operating Company, Inc	12/02/1994	10/31/2003	Subsidiary
La Belle Iron Works			Employer is not covered
LaBelle Point Railroad Company			Investigation closed 08/02/1993
Labor Mngmnt Committee for Training of the Clerical & Related Class & Craft	12/01/1986	12/31/1987	Ceased to be an employer effective with the close of business on December 31, 1987
Lac La Belle & Calumet Railroad Company	04/04/1883	04/27/1905	Name by which Keweenaw Central Railroad Company was known during this period
Lackawanna County Railroad Authority			Employer is not covered
Lackawanna Line	02/04/1887	06/30/1918	Srvc from 10/01/1901-12/31/1912, is creditable as service to the Lackawanna Line
Lackawanna and Montrose Railroad Company, The	09/30/1889	03/31/1928	See Delaware, Lackawanna and Western Railroad Co., The
Lackawanna Power Company	03/17/1906	07/14/1906	Name Lackawanna & Wyoming Valley Power Co. was incorporated. Name changed 07/14/1906
Lackawanna RR Employees Relief Assoc., M. and E. Division			Employer is not covered
Lackawanna Railroad Veterans' Association			Employer is not covered
Lackawanna Railway, Inc			Employer is not covered
Lackawanna and Southwestern Railroad Company, The	10/02/1889	11/18/1892	No records are available. See Pittsburg, Shawmut and Northern Railroad Company, The
Lackawanna & Susquehanna Railroad	09/07/1885	06/30/1891	See Delaware and Hudson railroad Corporation, The
Lackawanna Terminal Warehouses, Inc.	07/10/1929	06/01/1940	See Delaware, Lackawanna & Western Railroad Co., The
Lackawanna Transportation Company			Employer is not covered
Lackawanna Valley Railroad Corp.	04/22/1985	08/29/1993	
Lackawanna Warehouse Company, Incorporated			Employer is not covered
Lackawanna and Wyoming Valley Power Company	03/17/1906	07/31/1955	Affiliated with the Lackawanna and Wyoming Valley Railroad Company
Lackawanna Power Company	03/17/1906	07/14/1906	Name Lackawanna & Wyoming Valley Power Co. was incorporated & changed to during this period
Lackawanna and Wyoming Valley Railroad Company	02/14/1901	02/24/1960	See Lackawanna and Wyoming Valley Railway Company
Lackawanna and Wyoming Valley Railway Company	02/25/1960	03/31/1976	
Lackawaxen and Stourbridge Railroad Corporation	04/01/1977	DATE	Subsidiary of Delaware Otsego Corporation
Lackland Western Railroad Company			Investigation closed 01/29/1999

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
La Crosse & Southeastern Railway Company	12/31/1904	08/05/1933	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
LaCrosse Water Power Company			Employer is not covered
La Dee Logging Company			Employer is not covered
Ladies Auxiliary to the Brotherhood of Railroad Trainmen			Employer is not covered
Ladies Auxiliary to the Order of Railway Conductors of America			Employer is not covered
Ladies Auxiliary-Order Railway Cndctrs of America, Insmc Dept.			Employer is not covered
Ladies' Auxiliary to the Switchmen's Union of North America			Employer is not covered
LaFarge Construction Materials			Investigation closed 09/15/2000
Lafayette Railway Company	01/01/1897	04/30/1905	No records are available
Lafayette Service Company			Employer is not covered
LaFayette Stockyards Company	07/01/1937	05/31/1964	An employer only to its loading & unloading of railborne livestock at its yards at LaFayette, Indiana
Lafayette Street Railway Company	12/31/1893	05/29/1903	See Indiana & Michigan Electric Company
Lafayette Transit Company, Inc.			Employer is not covered. Prior to 03/14/1940, known as Lafayette Street Railway, Inc.
La Fayette Union Railway Company, The	03/04/1890	11/12/1991	Ceased being an employer on November 12, 1991, when Wabash Railroad Merged into Norfolk & Western
La Follette Coal, Iron and Railway Company			Employer is not covered
Lake Champlain and Moriah Rail Road Company	12/00/1867	05/31/1968	
Lake Charles & Northern Railroad Company	10/30/1906	06/30/1934	See Texas and New Orleans Railroad Company
Lake Charles Railway and Navigation Company	06/15/1909	01/01/1919	No records are available
Lake Coal Demurrage Committee	01/01/1950	08/08/1978	
Lake County Railroad, LCR	11/01/1997	DATE	
Lake Elevators Corporation			Not an employer and service at Buffalo, New York, is not creditable
Lake Erie, Alliance and Southern Railway Company, The	01/20/1887	11/05/1897	See New York Central Railroad Company (Delaware), The
Lake Erie, Alliance & Wheeling Railroad Company, The	01/25/1901	06/30/1912	See New York Central Railroad Company (Delaware), The
Lake Erie Bituminous Coal Exchange	06/01/1917	03/31/1918	See Ore and Coal Exchange
Lake Erie Coal Company, Ltd.			Employer is not covered
Lake Erie & Detroit River Railway Company	05/01/1885	10/01/1903	See Pere Marquette Railway Co. - Prior to 1891, known as Lk Erie, Essex & Detroit River Railway Co.
Lake Erie Dock Company	01/01/1969	3/31/1994	Ceased to be a covered employer 3/31/1994. Dissolution
Lake Erie and Eastern Railroad Company, The	03/28/1904	06/14/1912	Ceased being an employer on June 14, 1912, the date it merger with lake Erie Youngston & Southern Railroad Company
Lake Erie and Fort Wayne Railroad Company	03/29/1904	04/01/1982	Subsidiary of Norfolk Southern Corporation. Reported by BA # 1402. Operations dissolved.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Lake Erie, Franklin & Clarion Railroad Company	11/10/1913	01/05/1993	Ceased being an employer effective January 5, 1993, the last day on which it compensated employees.
Pennsylvania Southern Railroad Company	11/01/1910	11/09/1913	
Pittsburgh, Summerville & Clarion Railroad Company	09/24/1903	09/07/1912	
Lake Erie Navigation Company, Limited, The	07/05/1899	11/30/1962	Only service in the United States is creditable
Lake Erie & Pittsburgh Railway Company, The	04/30/1903	05/31/1970	On 06/01/1970, merged into the Penn Central Transportation Co.. See Penn Cntrl Corp.
Lake Erie Power and Light Company			Employer is not covered
Lake Erie and Western Railroad Company, The	02/16/1887	06/30/1923	See New York, Chicago and St. Louis Railroad Company, The
Lake Erie and Western Railway Company, The	12/11/1879	02/15/1887	See New York, Chicago and St. Louis Railroad Company, The
Lake George Steamboat Company, The	02/04/1887	11/06/1932	
Lake Hancock & Clermont Railroad Company	12/07/1911	01/01/1918	No records are available
Lake Huron & Northern Ontario Railway Company			Employer is not covered
Lake Michigan & Indiana Railroad Company, LLC	10/02/2001	05/07/2003	Div. of Keystone Railroad, Inc.. Sub. of Bethlehem Steel Corporation. Assets acquired by ISG Railways, Inc.
Lake Providence, Texarkana & Western Railroad, The	09/18/1911	09/30/1954	No records are available
Lake and River Railway Company, The	03/10/1903	05/31/1904	See Lorain, Ashland & Southern Railroad Company, The
Lake Shore Coach Company, The			Employer is not covered
Lake Shore Despatch			Any service which can be verified is creditable. See NY Central RR Co. (Delaware)
Lake Shore Electric Railway Company, The	11/11/1895	05/14/1938	
Lorain & Cleveland Railway Company	11/11/1895	09/25/1901	
Toledo, Fremont & Norwalk Street Railroad Company	12/31/1899	09/25/1901	
Lake Shore-Lackawanna Fast Freight Line	06/01/1904	09/01/1911	
Lake Shore-Lehigh Valley Route	10/23/1893	05/10/1922	No records are available
Lake Shore and Michigan Southern Railway Company, The	08/01/1869	12/31/1914	See New York Central Railroad Company (Delaware), The
Lake Shore Motor Coach Lines, Inc.			Employer is not covered
Lake Shore Power Company			Employer is not covered
Lake State Railway Company	02/01/1992	DATE	
Lake Superior Boiler Works			Employer is not covered
Lake Superior Car Service Association			Prior to sometime in 1908, the Lake Superior Demurrage Bureau was known by this name.
Lake Superior Demurrage Bureau	10/01/1890	08/01/1915	No records are available
Lake Superior & Ishpeming Railroad Company	08/17/1923	DATE	
Lake Superior and Ishpeming Railway Company	02/24/1893	01/01/1924	
Marquette and Southeastern Railway Company	10/03/1900	06/30/1911	
Munising, Marquette & Southeastern Railway Company	07/01/1911	01/01/1924	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Munising Railway Company	07/11/1895	06/30/1911	
Lake Superior and Ishpeming Railway Company	02/24/1893	01/01/1924	See Lake Superior & Ishpeming Railroad Company
Lake Superior Lumber Corporation			Employer is not covered
Lake Superior & Mississippi Railroad			Investigation closed 08/18/1994
Lake Superior Terminal & Transfer Railway Co. of the State of Wisconsin	06/13/1884	12/31/1985	Rail properties transferred to BN, Chgo & NW and Soo Line
Lake Tahoe Railway & Transportation Company	12/19/1898	10/15/1925	No records are available. See Southern Pacific Company
Lake Terminal Railroad Company, The	09/14/1895	DATE	Stock owned by Transtar, Inc.
Lake View Traction Company			Employer is not covered
Lakefront Dock & Railroad Terminal Company, The	06/01/1946	DATE	See 1524 CSX Transportation, Inc.
Lakeland Railway	04/01/1928	09/30/1955	See Lakeland Railway Company, Incorporated
Lakeland Railway Company, Incorporated	10/01/1955	05/31/1957	
Lakeland Railway	04/01/1928	09/30/1955	
Milltown Air Line Railway	09/24/1903	05/01/1927	
Lakeside and Marblehead Railroad Company, The	08/17/1886	07/31/1964	
Lakeside Transportation L.L.C.	12/02/1993	10/16/1994	
Lamar Livestock Commission Company, Inc.			Employer is not covered
Lambert Point Towboat Company			Not an employer and service under a contract dated 11/01/1921 is not creditable
Lambert's Point Docks, Inc.	01/01/1973	DATE	Owned by the Virginia Holding Corp. which is wholly-owned subsidiary of Norfolk & Western Railway Co.
Lamesa Railroad Company			Investigation closed 12/28/1993
Lamoille County Railroad, Inc.	10/15/1973	04/25/1974	Effective 04/25/1974, name changed to the St. Johnsbury & Lamoille County Railroad
Lamoille Valley Railroad Company	01/01/1978	12/31/1995	Ceased being an employer on December 31, 1995, The last day of the year in which it ceased operations.
Landbridge			See LB Railco, Inc.
Lancaster & Chester Railroad , LLC	12/01/2010	DATE	Employer became covered effect December 01, 2010, The date as which it began operations and first compensated Employees.
Lancaster and Chester Railway Company	06/16/1896	11/30/2010	Ceased being an employer on November 30,2010. The date on which it sold its assets.
Cheraw and Chester Railroad Company	02/27/1873	06/20/1896	
Lancaster City Street Railway Company			Employer is not covered
Lancaster and Litits Electric Railway Company			Employer is not covered
Lancaster Northern Railway, Inc.	03/01/1996	12/30/1997	Operations ceased. Service is now being provided by Penn Eastern Rail Lines & Penn Eastern hired Lancaster's employees.
Lancaster, Oxford & Southern Railroad	06/06/1890	09/30/1912	See Lancaster, Oxford & Southern Railway
Lancaster, Oxford & Southern Railway	10/01/1912	10/01/1919	No records are available
Lancaster, Oxford & Southern Railroad	06/06/1890	09/30/1912	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Peach Bottom Railroad Company	02/04/1887	06/05/1890	
Lancaster and Reading Narrow Gauge RR Co. (of 1871)	05/10/1871	09/04/1894	See Pennsylvania Railroad Company
Lancaster and Reading Narrow Gauge RR Co. (of 1894)	09/05/1894	05/03/1904	See Pennsylvania Railroad Company
Lancaster Tap Railroad	12/31/1890	09/30/1905	See Texas and New Orleans Railroad Company
Lancaster Traction Company			Employer is not covered
Lancaster Traction and Power Company			Employer is not covered
Landa Corporation, The			Employer is not covered
Landa Motor Lines			Employer is not covered
Landbridge			See LB Railco, Inc.
Landisville Railroad, Inc.	01/01/1985	12/29/2000	Subsidiary of Amherst Industries of Pennsylvania
Landisville Railroad, LLC	09/01/2008	DATE	Became an employer 9/1/2008, The date on which it began operations.
Landisville Terminal & Transfer Company	01/01/2001	DATE	Covered Employer effective January 1, 2001
Lane Brothers Company and Jones			Not an employer
Lane, C. W., & Company, Inc.			Not an employer and service under a contract dated 08/01/1914 is not creditable
Langhorne & Langhorne Company, Inc.			Not an employer and service under contract is not creditable
Langley & Alderson Company			Employer is not covered
L'Anguille River Railway Company	11/07/1908	09/15/1931	
Laona & Northern Railway Company	06/05/1902	03/09/1984	Wholly-owned subsidiary of Connor Forest Industries
Lapeer Industrial Railroad Company	10/01/2000	DATE	Owned by Michigan Short Lines, Inc.
La Porte, Houston and Northern Railroad Company	06/01/1894	01/29/1895	See Texas and New Orleans Railroad Company
Laramie, Hahns Peak and Pacific Railway Company	02/27/1901	06/04/1914	See Laramie, North Park & Western Railroad Company
Laramie, North Park & Western Railroad Company	04/22/1924	11/30/1951	As of 12/01/1951, the company's properties were acquired by the Union Pacific Railroad Company
Colorado, Wyoming and Eastern Railway Company, The	06/01/1914	05/15/1924	
Laramia, Hahns Peak and Pacific Railway Company	02/27/1901	06/04/1914	
Northern Colorado and Eastern Railroad Company	05/16/1924	05/31/1924	
Laramie Stock Yards Company	03/01/1920	12/31/1953	An employer but with respect only to the loading and unloading of rail borne livestock.
Laramie Valley Railway Company			Employer is not covered
Laredo Electric and Railway Company			Employer is not covered
LaSalle and Bureau County Railroad Company, The	08/29/1890	04/30/1984	Name changed to Chicago Rail Link effective 05/01/1984. See Chicago Rail Link
LaSalle Terminal Railway Company			Employer is not covered
Lasham Cartage Company			Employer is not covered
Lasley, W. M., Company			Not an employer and service under various contracts is not creditable
Las Vegas Land & Water Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Las Vegas Stock Yards Company	08/11/1927	03/31/1929	An employer only to its operation of the stockyard owned by the L A & Salt Lake RR Co.
Las Vegas & Tonopah Railroad Company	03/31/1906	10/31/1918	No records are available. See Bullfrog-Goldfield Railroad Company
Lathrop and Shea Company, The			Not an employer and service under a contract dated 11/06/1922 is not creditable
Lauderdale & North Western Railroad Company	07/02/1907	01/01/1912	
Laurel Fork Railway Company	08/31/1911	01/01/1925	No records are available
Laurel Fork & Sand Hill Railroad Company	07/01/1887	06/30/1909	
Laurel Line Bus Company			Prior to 12/13/1922, the Laurel Line Transportation Company was known by this name
Laurel Line Transportation Company	02/13/1925	07/31/1951	See Lackawanna and Wyoming Valley Railway Company
Laurel and North Western			Employer is not covered. Eastman, Gardiner and Company was known by this name
Laurel Railway Co. (Damascus to Mountain City, Virginia)	12/31/1907	01/01/1922	No records are available
Laurel and Tallahoma Western			Employer is not covered. Eastman, Gardiner and Company was known by this name
Laurens Railway Company	12/24/1879	01/15/1896	See Columbia, Newberry and Laurens Railroad Company
Laurinburg & Southern Railroad Co., Inc.	07/31/1998	DATE	Successor employer of the Laurinburg and Southern Railroad Company
Laurinburg and Southern Railroad Company	03/04/1909	07/31/1998	Railroad division of L&S Holding Co. & will report comp. as a separate entity. As of 07/31/1998 operations ceased and the rail line was acquired by Laurinburg & Southern Railroad Co., Inc.
Franklin County Railroad Corporation	10/21/1985	02/29/1988	Wholly-owned subsidiary
Robeson County Railroad Corporation	06/29/1984	12/31/1993	Ceased being a covered employer effective 12/13/93 the date it merged into Laurinburg Oil.
Saltville Railroad Company	01/01/1982	3/31/1995	Subsidiary
Lawndale Railway and Industrial Company	01/10/1888	12/07/1945	No records are available
Lawrenceville Branch Railroad Company	01/31/1895	05/14/1920	
Laws & Company, Inc. (Henry L.)			Employer is not covered
L. B. Foster Company			Employer is not covered
Gulf & Mississippi Railroad Corporation	05/01/1985	04/14/1988	
LB Railco, Inc. A/K/A "Landbridge"	12/31/2000	DATE	Name changed to San Francisco Bay Railroad, Inc., effective January 24, 2008.
L D Commodities, Inc			Employer is not covered
Lead Belt Railway Company			Employer is not covered
Leadville-Climax Shortline Railway Company			Employer is not covered
Leadville, Colorado & Southern Railroad			Investigation closed 04/20/1994
Leadville Mineral Bolt Railway Company, Inc., The	10/28/1898	06/26/1900	See Colorado and Southern Railway Company, The
Leelanau Transit Company	06/16/1919	DATE	Company's railroad has always been operated by the Manistee and Northeastern Railway Co.
Leary, A. T., Sr.	06/01/1947	02/04/1991	See Beaufort and Morehead Railroad Company
Leavenworth Depot and Railroad Company	04/01/1885	02/28/1967	
Leavenworth Kansas & Western Railway Company, The	10/01/1897	05/31/1908	See Union Pacific Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Leavenworth and Olathe Railroad Company	10/27/1886	03/29/1987	See Kansas City Northwestern Rail Road Company
Leavenworth Terminal Railway and Bridge Company, The	01/16/1892	12/31/1940	See Chicago Great Western Railway Company (of 1941)
Leavenworth & Topeka Railroad Company, The	05/31/1918	04/30/1931	See Chicago, Burlington and Quincy Railroad Company
Leavenworth and Topeka Railway Company, The	02/01/1900	05/31/1918	
Leavenworth, Topeka and South Western Railway Co., The	02/04/1887	01/31/1900	
Leavenworth and Topeka Railway Company, The	02/01/1900	05/31/1918	See Leavenworth & Topeka Railroad Company, The
Leavenworth, Topeka and South Western Railway Co., The	02/04/1887	01/31/1900	See Leavenworth & Topeka Railroad Company, The
Lebanon Spring Railroad	06/01/1893	12/01/1899	See Rutland Railway Corporation
Lebanon Transit Company	06/09/1893	12/31/1899	See Rutland Railway Corporation
Leck, James, Company			Not an employer and service under a contract dated 07/10/1935 is not creditable
Lee (Robert E.) Steamship Corporation			Employer is not covered
Leelanau Scenic Railroad			Employer is not covered
Leelanau Transit Company	06/16/1919	DATE	Company's railroad has always been operated by the Manistee and Northeastern Railway Co.
Leesville East and West Railroad Company			Employer is not covered
Leesville, Slagle and Eastern Railway Company	12/31/1920	03/10/1932	No records are available
Leetonia & Cherry Valley Railroad Company	07/01/1910	04/01/1914	No records are available
Leetonia Railway Company	07/01/1900	12/07/1922	
Legal Committee, Indiana Railroads	12/31/1920	05/31/1961	See Associated Railways of Indiana
LeGere Investors, Inc.			Employer is not covered
Legislative Committee of the Nebraska Railroads			Prior to sometime in 1934, the Nebraska Railroad Association was known by this name.
Lehigh Coal and Navigation Company	02/18/1872	08/14/1913	An employer with respect only in its operation of the Panther Creek Railroad
Lehigh and Hudson River Railway Company	02/04/1887	03/31/1976	
Lehigh and Hudson River Railway Company, The	04/01/1882	04/01/1976	covered terminated .
Mine Hill Railroad Company	12/31/1891	04/02/1912	
Orange County Railroad Company	12/03/1888	05/23/1907	
Lehigh Navigation Coal Company			Employer is not covered
Lehigh and New England Railroad Company	04/02/1895	12/31/1963	
Crane Railroad Company	07/28/1905	12/01/1914	
Lehigh Coal and Navigation Company	02/18/1872	08/14/1913	
Panther Creek Railroad	08/14/1913	11/30/1913	
Pennsylvania, Poughkeepsie & Boston Railroad Company	10/05/1887	04/23/1895	
Lehigh and New England Railway Company	11/01/1961	3/29/1976	Ceased being an employer on March 29, 1976. Company went Bankrupt.
Lehigh and New York Railroad Company	08/24/1895	12/31/1949	Merged into Lehigh Valley Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Lehigh & Pavilion Railroad Company	08/01/1893	01/01/1895	No records are available
Lehigh Railway, LLC	01/14/2009	DATE	Became an Employer effective January 14, 2009, the date on which it began operations.
Lehigh Stone Company			Employer is not covered
Lehigh Valley Coal Company			Employer is not covered
Lehigh Valley Coal Sales Company			Employer is not covered
Lehigh Valley Rail Management, LLC	05/01/2003	DATE	
Lehigh Valley Railroad Company	01/01/1853	4/1/1976	Ceased to be an employer on 4/ 1/ 1976, when assets were transferred to Conrail
Auburn and Ithaca Railway Company	10/08/1889	05/13/1890	
Elmira, Cortland and Northern Railroad Company, The	03/07/1884	02/07/1905	
Geneva, Ithaca and Sayre Railroad Company, The	10/02/1876	08/27/1889	
Geneva and Sayre Railroad Company, The	08/28/1889	05/13/1890	
Geneva and Van Etenville Railway Company	03/13/1890	06/23/1890	
Lehigh and New York Railroad Company	08/24/1895	12/31/1949	Merged
Lehigh Valley Railway Company	03/23/1882	11/30/1891	
Middlesex Valley Railroad Company	05/11/1892	08/03/1903	
Montrose Railway Company	04/01/1869	10/25/1905	
National Docks Railway Company	08/26/1891	04/07/1905	
National Docks Railway Company, The	07/07/1879	08/27/1891	
Pennsylvania & New York Canal Railroad Company	04/21/1858	12/31/1949	
Raritan Terminal & Transportation Company	01/15/1903	06/30/1908	
Schuy kill & Lehigh Valley Railroad Company, The	01/01/1887	12/31/1949	Merged
State Line & Sullivan Railroad Company	12/02/1874	12/31/1949	Merged
Lehigh Valley Railway Company	03/23/1882	11/30/1891	See Lehigh Valley Railroad Company
Lehigh Valley Transit Company			Employer is not covered
Lehigh Valley Transportation Company	07/22/1901	12/29/1920	See Lehigh Valley Railroad Company
Lehigh and Wabash Despatch	01/01/1890	01/01/1918	No records are available
Lehigh Wilkes-Barre Coal Company			Employer is not covered
Lenawee County Railroad Company, Inc.	10/01/1977	10/25/1990	
Lenoir Car Works	06/04/1904	12/15/1986	Subsidiary of Norfolk Southern Corporation. Company dissolved.
Lenox Railroad Company	12/06/1919	01/01/1927	
Lentz Escavating Company			
Leroy and Caney Valley Air Line Rail Road Company, The	06/10/1885	05/28/1909	See Missouri Pacific Railroad Company
Lester & Ouachita Valley Railroad Company	07/01/1906	05/01/1911	Service subsequent to May 1911 is not creditable. No records are available

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Levin-Richmond Terminal Corporation	N/A	N/A	Reconsideration - Employer is not covered
Lewis & Clark Railroad Company			Employer is not covered
Lewis & Clark Railway Company	05/01/1987	DATE	Employer is not covered
Lewis county Industrial Development Agency			Investigation closed 03/20/1991
Lewis (W. H.) Manufacturing Company			Employer is not covered
Lewisburg & Buffalo Creek Railroad			Investigation closed 03/18/1993
Lewisburg and Ronceverte Electric Railway Company	06/30/1907	09/01/1913	Service subsequent to September 1913 is not creditable. No records are available
Lewiston and Auburn Railroad Company			Prior to 1910 was reported as Canadian Ntl Lines in New England. See Gmd Trunk Wstrn RR Co.
Lewiston and Auburn Railway Company			See Grand Trunk Western Railroad Company
Lewiston, Augusta & Waterville Street Railway Company	10/23/1902	10/01/1919	See Androscoggin and Kennebec Railway Company, The
Auburn, Mechanics Falls and Norway Street Railway Co.	10/23/1902	04/23/1907	Name by which Lewiston, Augusta & Waterville Street Railway Co. was known during this period
Lewiston, Brunswick & Bath Street Railway Company	12/31/1897	04/23/1907	Company's properties were acquired by the Lewiston, Augusta, & Waterville Street Railway Co.
Lewiston Historical Live Steam Railway Company			Investigation closed 05/09/2000
Lewiston, Nezperce & Eastern Railroad Company	07/01/1915	06/30/1917	See Nezperce Railroad Company
Lewiston Transportation Company			Employer is not covered
Lewiston and Youngstown Frontier Railway Company, The	08/29/1895	06/30/1950	No records are available
Lexington and Big Sandy Railroad - Eastern Division	01/25/1865	03/31/1880	Name by which the Ashland Coal and Iron Railway Company prior to 03/31/1880
Lexington and Eastern Railway Company	10/13/1894	10/05/1915	See Louisville and Nashville Railroad Company
Lexington & Ohio Railroad Corporation	05/13/1996	03/31/2003	See R.J. Corman Equipment Company, LLC
Lexington Railway Company			Employer is not covered
Lexington Terminal Railroad Company, The	02/13/1900	DATE	Since 01/01/1917, has been operated under lease by the Georgia Railroad, Lessee Organization
Lexington Union Station Company	08/04/1907	01/31/1919	Service subsequent to 01/13/1919 is creditable to the Louisville and Nashville Railroad Company
L. I. Acquisition Corporation	01/10/1990	5/7/2003	Upper Merion and Plymouth RR merged into UM and PRR Company, LLC due to a change in corp structure eff 1/1/2002.
Libby Lumber Company's Railroad			Employer is not covered
Libby & Nelson Company			Employer is not covered
Liberty Railway Services, Inc.			Investigation closed 10/07/1992
Liberty-White Railroad Company	01/31/1903	01/01/1921	Service prior to 01/31/1903 is not creditable. No records are available
Lick Creek and Lake Erie Railroad Company	03/25/1902	06/01/1908	See Clinchfield Railroad Company
Licking River Railroad Company	11/15/1899	06/30/1912	No records are available
Licking Valley Railway Company	04/01/1897	11/15/1899	No records are available

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Lighter Captains in New York Harbor			Employer is not covered
Lighterage Line			Another name for John H. Starin. See Starin, John H.
Lighting, John, Coal Mines			Employer is not covered
Ligonier Valley Rail Road Company	05/02/1871	08/31/1954	No records are available
Lima City Lines, Inc.			Employer is not covered
Lima City Street Railway Company	01/01/1930	08/31/1935	Service is creditable as service to the Cincinnati & Lake Erie Railroad Company
Lima & Defiance Railroad Company	05/21/1923	01/01/1929	
Lima Locomotive Works, Incorporated			Employer is not covered
Lima Northern Railway Company, The	12/31/1896	05/10/1897	See Detroit, Toledo and Ironton Railroad Company
Lima Southern Railway Company	01/01/1911	01/01/1913	No records are available
Lima, Toledo Railroad Company	12/16/1921	12/31/1929	See Cincinnati & Lake Erie Railroad Company
Lima and Toledo Traction Company	04/25/1905	05/16/1907	No records are available. See Cincinnati & Lake Erie Railroad Company
Lime Rock Railroad Company	02/29/1864	03/31/1942	
Lincoln Engineering Corporation	11/01/1921	03/16/1927	Service under a contract dated 10/15/1921, is creditable to Erie Railroad Company
Lincoln Land Rail			
Lincoln and Southern Railroad Company			Employer is not covered. Subsidiary of B. F. Goodrich Company
Lincoln Traction Company			Employer is not covered
Linde Air Products Company			Employer is not covered
Linville River Railway Company	08/29/1899	09/30/1940	See East Tennessee and Western North Carolina Railroad Company
List Construction Company			Not an employer and service under a contract dated 01/13/1926 is not creditable
List & Gifford Construction Company			Employer is not covered
List & Weatherly Construction Company			Not an employer and service under a contract dated 03/11/1918 is not creditable
Litchfield, Carrollton and Western Railroad Company, The	03/20/1882	07/17/1892	See Alton Railroad Company, The
Litchfield, Carrollton and Western Railway Company, The	05/02/1889	02/13/1899	See Alton Railroad Company, The
Litchfield and Madison Railway Company	03/01/1900	01/02/1958	Merged into the Chicago and North Western Transportation Company
Lithonia and Arabia Mountain Railway Company, The	12/12/1913	08/01/1934	From 03/01/1923 to 12/31/1926, leased to the Arabia Granite Company. No records are available
Litigation Support/Amtrak			See Amtrak
Little Dixie Rail Services, Inc.			Investigation closed 11/17/1994
Little Falls and Dolgeville Railroad Company (of 1891)	02/20/1891	12/28/1902	See New York Central Railroad Company (Delaware), The
Little Falls and Dolgeville Railroad Company (of 1902)	12/29/1902	04/15/1913	See New York Central Railroad Company (Delaware), The
Little Kanawha Railroad Company	05/01/1896	04/30/1908	Records prior to 1903 are not available. See Baltimore and Ohio Railroad Company, The
Little Kanawha River Rail, Inc.	08/01/1989	07/31/1995	Merged into Marietta Industrial Enterprises, Inc. d/b/a Dock Side
Little Miami Railroad Company, The	03/11/1836	03/30/1976	Ceased being an employer on March 30, 1976. Assets transferred to Conrail.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Little River Lumber Company			Employer is not covered
Little River Railroad Company, The	11/21/1902	04/20/1940	Records are available at the U.S. Railroad Retirement Board
Little River Redwood Company			Employer is not covered
Little Rock Bus Terminal			Service is creditable and reports are submitted by the Missouri Pacific Transportation Co.
Little Rock and Fort Smith Railway, The	06/12/1875	04/12/1906	See Missouri Pacific Railroad Company
Little Rock, Hot Springs and Texas Railway	12/11/1893	07/17/1899	See Missouri Pacific Railroad Company
Little Rock and Hot Springs Western Railroad Company	07/18/1899	10/11/1911	See Missouri Pacific Railroad Company
Little Rock Junction Railway	12/08/1883	01/01/1890	See Missouri Pacific Railroad Company
Little Rock, Maumelle & Western Railroad Company	10/07/1907	09/10/1922	No records are available
Little Rock and Memphis Railroad	09/01/1887	12/31/1898	See Chicago, Rock Island & Pacific Railroad Company
Little Rock & Monroe Railway Company, The	08/13/1903	08/31/1909	See Missouri Pacific Railroad Company
Little Rock Port Railroad	07/01/1974	DATE	
Little Rock Railway and Electric Company			Employer is not covered
Little Rock, Sheridan & Saline River Railroad Company	07/01/1907	06/30/1911	No records are available
Little Rock and Texas Railway Company		03/31/1926	Prior to 03/31/1926, operated by the St. Louis-San Francisco Railway Co. & its predecessors
Little Rock & Western Railway Company	06/01/1980	07/01/1991	Assets transferred to LRW Ry, L.P.
Little Rock & Western Railway, L.P.	07/01/1991	DATE	Successor to the Little Rock & Western Railway Company
LRW Ry, L.P.	07/01/1991	09/01/1991	Name by which Little Rock & Western Railway, L.P. was known during this period
Little Saw Mill Run Railroad Company	04/01/1850	06/03/1897	See Pittsburgh & West Virginia Railway Company, The
Little Schuylkill Navigation, Railroad and Coal Company	09/00/1829	04/30/1952	Properties merged into the Reading Company
Little Wolf River Lumber Company			Employer is not covered
Live Oak and Gulf Railway	07/01/1895	08/31/1905	See Florida Railway Company
Live Oak, Perry & Georgia Railroad Co., Inc.			Employer is not covered. Wholly owned subsidiary of Gulf & Ohio Railways Holding Co., Inc.
Live Oak, Perry & Gulf Railroad Company	06/16/1905	12/31/1971	See Live Oak, Perry and South Georgia Railway Company
Live Oak and Perry Railroad Company	09/23/1903	09/11/1905	
Live Oak, Perry and South Georgia Railway Company	01/01/1972	12/31/1993	Successor to the Live Oak, Perry & Gulf RR Co.- Subsidiary of Norfolk Southern Corp.
South Georgia Railway Company, The	03/16/1896	12/31/1971	Merged
Livestock Terminal Service Company, The	06/01/1940	09/29/1944	Service subsequent to 09/29/1944 is not creditable
Livingston Rebuild Center, Inc.	06/01/1988	05/17/1993	
Livingston & South Eastern Railway Company	11/15/1905	06/30/1912	No records are available
Livingston & Weiner			Not an employer and service is not creditable
Livonia, Avon and Lakeville Railroad Corporation	01/25/1965	DATE	
Conhocton Valley Railroad Corp.	01/01/2001	DATE	Owned by Livonia, Avon Lakeville RR Corp.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Livonia & Lake Genesus Railroad Company	02/01/1896	06/30/1904	No records are available
L. J. L. Acquisitions Corporation			Employer is not covered
L & L Freight Lines, Incorporated			Employer is not covered
L & N Railroad Equipment			Employer is not covered
L & N Transportation Company			Employer is not covered
LNAC Aquisition Corp.	01/01/1988	02/12/1988	Subsidiary of Itel Rail Car Corporation
Local Freight Agents' Association			Formerly known as the Railroad Business Mail Clearing House, The
Local Freight Agents Association of Detroit			Freight Agents' Association of Detroit was known by this name
Local Freight Agents Association of Louisville, Kentucky			Prior to sometime in 1920, the Louisville Terminal Freight Agents' Assn. was known by this name
Local Freight Agents Association of Milwaukee, The	02/01/1913	04/29/1921	Known as Assn of American RRs, Frght Station Sctn Milwaukee Local Cmmttee during this period
Local Freight Agents Association of Portland, Oregon	11/24/1903	01/01/1993	Ceased to be an employer effective January 1, 1993.
Local Freight Agents' Assoc. of St. Louis & East St. Louis	12/31/1882	9/01/1998	Ceased to be an employer on September 1, 1998 due to merger
Local Freight Agents Association of Tacoma, Washington	09/28/1914	12/31/1995	Ceased being an employer on December 31, 1995
Local Frght Agents of St. Louis & E. St. Louis Pilfering Comm.	01/23/1913	04/10/1933	No records are available
Locomotive Engineers Mutual Life & Accident Insmc Assn			See Brotherhood of Locomotive Engineers, Grand International
Locomotive Finished Material Company			Employer is not covered
Locomotive Preservation & Operating Group, Inc., The, d/b/a			Investigation closed 04/28/1998, unless notified operations begin
Sheffield Station Junction Railway			
Lodi Branch Railroad Company, The	07/15/1880	05/28/1953	From 04/15/1883-05/28/1953, operated by the New York, Susquehanna & Western Railroad Co.
Lodwick Lumber Company			Employer is not covered
Logan Corporation			Investigation closed 07/22/1992
Logan Transit Company	01/29/1910	10/17/1914	See Utah Idaho Central Railroad Corporation, The
Logansport & Eel River Railroad Museum, Inc.			Employer is not covered
Logansport & Eel River Short-Line Co., Inc.	05/04/1989	DATE	
Logansport & Toledo Railway Company	09/07/1901	12/31/1904	See Pennsylvania Railroad Company
Logistics Management Systems, Inc.	05/01/1989	01/09/2003	Sold assets and terminated operations
Logistics Support, Inc	08/11/2006	DATE	Became a Rail Carrier effective August 11, 2006 the date it took over Texas and Oklahoma RR
London Midland and Scottish Railway Company			Employer is not covered
Lone Star Defense Corporation			Employer is not covered
Lone Star Package Car Company, The	08/01/1949	12/31/1956	See Universal Carloading & Distributing Co., Inc. (Delaware)

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Lone Star Rail Car			Investigation closed 01/09/1995
Lone Star Railroad, Inc.			Employer is not covered
Lone Star Railway Company			Investigation closed 05/06/2002. No further actions needed at this time.
Long Beach Railroad Company	12/01/1886	12/11/1893	See Philadelphia and Beach Haven Railroad Company
Long Bell Lumber Company, The			Employer is not covered
Long Branch Coal Railroad Company			See Louisville and Nashville Railroad Company
Long Dock Company, The	09/26/1856	07/31/1942	See Erie-Lackawanna Railroad Company
Long Fork Railway Company	03/01/1918	12/18/1933	See Chesapeake and Ohio Railway Company, The
Long, Huey, Commission Company			Employer is not covered
Long Island Express	04/01/1892	06/01/1913	See Long Island Rail Road Company, The
Long Island Non-Operating Employees Trust Fund	01/01/1969	02/28/1999	
Long Island Rail Road Company, The	04/01/1834	05/01/1970	In May 1970, the name was changed to the Long Island Railroad Company
Degnon Terminal Railroad Corporation	11/18/1913	11/01/1928	
East River Ferry Company	05/01/1860	06/30/1887	
Glendale and East River Railroad Company, The	03/01/1874	09/17/1928	
Long Island Rail Road Company, North Shore Branch, The	09/28/1892	06/23/1921	
Metropolitan Ferry Company	07/01/1887	03/01/1892	
New York and Rockaway Beach Railway Company, The	08/17/1887	06/30/1922	
New York Rockaway Beach Railway Company, The	02/04/1887	06/30/1901	
New York, Woodhaven and Rockaway Railroad Company	03/21/1877	08/19/1887	
Long Island Railroad Company, The	04/01/1834	DATE	Formerly The Long Island Rail Road Company
Long Island Police Department			The police officers who were transferred from Metro-North RR & the Long Island Rail Road to the newly established Metropolitan Transportation Authority Police Dept. ceased to be employees effective 1/01/1998.
Long Island Rail Road Company, The	04/01/1834	05/01/1970	Name by which The Long Island Railroad Company was known during this period
Long Island Rail Road Company, North Shore Branch, The	09/28/1892	06/23/1921	See Long Island Rail Road Company, The
Long Island Trainmens Welfare Fund	NA	NA	A department of Brotherhood of Railroad Trainmen. BA # assigned for reporting purposes only.
Longhorn Railway Company, The			Operating Division of Central of Tennessee Railway & Navigation Co., Inc., BA No. 5550
Longview Ferry Company			Employer is not covered
Longview, Portland & Northern Railway Company	07/29/1922	DATE	Owned by The International Paper Company
Williamina and Grand Ronde Railway Company	01/24/1938	12/31/1954	
Longview Switching Company	01/11/1971	DATE	Subsidiary of BNSF Railway
Lookout Incline & Lula Lake Railway			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Lookout Incline Railway			Employer is not covered
Lookout Mountain Railway Company			Employer is not covered
Lorain, Ashland & Southern Railroad Company, The	05/14/1913	08/01/1925	Records prior to 01/15/1924 are not available. See Pennsylvania Railroad Company
Ashland and Western Railroad Company, The	06/01/1904	11/23/1906	
Ashland and Western Railway Company, The	11/24/1906	05/13/1913	
Ashland & Wooster Railway Company, The	03/03/1897	03/09/1903	
Lake and River Railway Company, The	03/10/1903	05/31/1904	
Millersburg, Jerome Villi & Greenwich Railroad Co., The	12/31/1895	03/02/1897	
Lorain & Cleveland Railway Company	11/11/1895	09/25/1901	See Lake Shore Electric Railway Company, The
Lorain and Southern Railroad Company, The	04/25/1903	04/30/1952	No records are available
Lorain Street Railroad Company, The	08/03/1906	05/06/1938	
Lorain Street Railway Company	06/11/1894	08/03/1906	
Lorain Street Railway Company	06/11/1894	08/03/1906	See Lorain Street Railroad Company, The
Lorain & West Virginia Railway Company, The	01/15/1906	02/07/1983	Ceased to be an employer on February 7, 1983, when company was dissolved.
Loram Maintenance of Way, Incorporated			Employer is not covered
Lorama Railroad Company	06/12/1905	01/01/1922	No records are available
Pennsboro and Harrisville Ritchie County Railway Co.	02/04/1887	06/11/1905	
Loranger, Louisiana & Northeastern Railroad Company	08/01/1916	01/01/1925	No records are available
Lordsburg & Hachita Railroad Company	08/05/1901	06/30/1911	See Southern Pacific Company
Lorimer and Gallagher Company	01/14/1910	12/31/1911	Service of individuals under a contract dated 01/14/1910 is creditable as service to the carrier
Loring & Western Railway Company	07/01/1905	06/30/1910	No records are available
Los Angeles Consolidated Railway Company			Employer is not covered
Los Angeles County Transportation Commission			Employer is not covered. Ceased to exist 4/01/1993, merged with Southern California Rapid Transit
Los Angeles & Glendale Railroad Company	03/31/1888	01/01/1891	See Union Pacific Railroad Company
Los Angeles Interurban Railway	06/09/1903	09/01/1911	See Pacific Electric Railway Company
Los Angeles Junction Railway Company	05/26/1923	DATE	Subsidiary of BNSF Railway
Los Angeles Motor Bus Company			Name by which the Los Angeles Motor Coach Co. was sometimes known
Los Angeles Motor Coach Company	08/15/1923	04/30/1949	
Los Angeles Motor Coach Lines			Name by which the Los Angeles Motor Coach Co. was sometimes known
Los Angeles Pacific Company	10/12/1905	09/01/1911	See Pacific Electric Railway Company
Los Angeles Pacific Railroad	06/04/1898	01/01/1906	See Pacific Electric Railway Company
Los Angeles & Pasadena Electric Railway Company	10/08/1897	03/10/1902	See Pacific Electric Railway Company
Los Angeles, Pasadena & Glendale Railway Company	06/17/1884	01/01/1891	See Union Pacific Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Los Angeles Railway Company			Employer is not covered
Los Angeles Railway Corporation			Employer is not covered
Los Angeles & Redondo Railway Company	04/01/1889	09/01/1911	See Pacific Electric Railway Company
Redondo Railway Company	04/01/1889	04/20/1896	Name by which Los Angeles & Redondo Railway Company was known during this period
Los Angeles & Salt Lake Medical Department			Service is creditable as service to the Los Angeles & Salt Lake Railroad Company.
Los Angeles & Salt Lake Railroad Company	03/20/1901	12/31/1987	Company merged into Union Pacific Railroad December 1987.
Crescent City Railway Company	11/27/1906	01/29/1915	
Glendale and Montrose Railway Company	04/14/1909	05/14/1931	
Los Angeles and San Diego Beach Railway Company	04/01/1906	08/26/1918	No records are available
Los Angeles Steamship Company			Employer is not covered
Los Angeles Terminal Railway Company	01/02/1891	03/31/1901	See Union Pacific Railroad Company
Los Angeles Traction Company	02/01/1895	03/02/1904	See Pacific Electric Railway Company
Los Angeles Transit Lines			Employer is not covered
Los Angeles Union Passenger Terminal	09/11/1933	04/16/2002	Coverage was terminated April 16, 2002.
Los Angeles Union Stock Yards Company	12/23/1925	07/31/1941	On 08/01/1941, leased to the Los Angeles Junction Railway Company
Los Angeles Union Terminal Company			Employer is not covered
Loss Prevention Consultants (Spotters)/Amtrak			See Amtrak
Loud's, H. M., Sons Company	01/02/1906	01/08/1908	Au Sable and Northwestern Railroad Company was known by this name during this period
Louisiana & Arkansas Railroad Company	03/18/1898	06/30/1902	See Louisiana & Arkansas Railway Company (Delaware)
Louisiana & Arkansas Railway Company (Arkansas)	08/20/1902	05/07/1929	See Louisiana & Arkansas Railway Company (Delaware)
Louisiana & Arkansas Railway Company (Delaware)	07/07/1928	07/06/1992	Merged with Kansas City Southern Railway Company, The
Arkansas, Louisiana & Southern Railway Company	10/23/1897	06/14/1900	
Louisiana & Arkansas Railroad Company	03/18/1898	06/30/1902	
Louisiana & Arkansas Railway Company (Arkansas)	08/20/1902	05/07/1929	
Louisiana, Arkansas & Texas Railway Company	01/01/1930	06/30/1939	Merged
Louisiana Railway & Navigation Company	06/22/1903	12/31/1934	
Louisiana Railway & Navigation Company of Texas	04/01/1923	01/01/1930	
Minden Railroad & Compress Company	08/22/1882	07/08/1898	
Shreveport & Red River Valley Railway Company	07/23/1897	06/30/1903	
Louisiana, Arkansas & Texas Railway Company	01/01/1930	06/30/1939	On 07/01/1939, merged with the Louisiana & Arkansas Railway Company (Delaware)
Louisiana, Arkansas & Texas Transportation Company			At least since 1932, not an employer
Louisiana Car Service Association			Southern Demurrage and Storage Bureau known by this name from date of organization to 2/1906
Louisiana Central Construction Company			Not an employer and service is not creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Louisiana Central Lumber Company			Employer is not covered
Louisiana Central Railroad Company	07/01/1906	06/30/1912	No records are available
Louisiana & Delta Railroad	03/11/1987	DATE	Wholly-owned subsidiary of Genesee & Wyoming Industries, Inc.
Louisiana East & West Railroad Company, The	02/15/1904	04/25/1907	See Texas and Pacific Railway Company
Louisiana Long Leaf Lumber Company			Employer is not covered
Louisiana Midland Railway	04/28/1974	07/01/1986	Ceased being an employer on July 1, 1986. Bankruptcy-Sale of Assets.
Louisiana Midland Railway Company	12/31/1945	12/31/1967	
Louisiana and Mississippi Railroad Transfer Company	07/01/1895	04/30/1930	See Illinois Central Railroad
Louisiana and Mississippi Railway, LLC			See Gloster Southern Railroad
Louisiana New Albany & Corydon	04/28/1888	02/11/1988	
Louisiana Nickel Plate Railway Company	07/01/1904	12/31/1908	No records are available
Louisiana North & South Railroad Company	01/01/1890	01/21/1890	See Louisiana and North West Railroad Company, The
Louisiana and North West Railroad Company, The	03/03/1889	9/22/2011	Name Change to The Louisiana & North West Railroad Company, Inc.
The Louisiana & North West Railroad Company, Inc.	09/22/2011	DATE	
Louisiana North & South Railroad Company	01/01/1890	01/21/1990	
Louisiana Oil Refining Company			Employer is not covered
Louisiana & Pacific Railway Company	07/01/1904	11/30/1926	Records prior to September 1907 are not available
Louisiana & Pine Bluff Railway Company, The	04/04/1905	07/31/1980	
Louisiana Railcar, Inc.			Investigation closed 08/25/1994
Louisiana Railroad Association	09/23/1932	12/31/1969	Ceased to be an employer on December 31, 1969. Disbanded.
Louisiana Railway Company	06/15/1904	06/30/1911	No records are available
Louisiana Railway & Navigation Company	06/22/1903	12/31/1934	Company's properties acquired by the Louisiana & Arkansas Railway Company (Delaware)
Louisiana Railway & Navigation Company of Texas	04/01/1923	01/01/1930	See Louisiana & Arkansas Railway Company (Delaware)
Louisiana Southern Railroad Inc	09/12/2005	12/10/2010	Name change to Louisiana Southern Railroad, LLC
Louisiana Southern Railroad, LLC	12/10/2010	DATE	Name change as a result of an internal restructuring transaction.
Louisiana Southern Railway Company	02/27/1897	08/01/1993	Merged into Alabama Great Southern RR Co., a subsidiary of Norfolk Southern Railway
Mississippi, Terre-aux-Boeuf and Lake Railroad Company	03/23/1877	10/26/1886	
New Orleans & Gulf Railroad Company	10/26/1886	07/29/1891	
New Orleans & Southern Railroad Company	04/08/1891	04/29/1897	
Louisiana State Penitentiary (Railroad Operation)			Employer is not covered
Louisiana Western Railroad Company	03/30/1878	06/30/1934	See Texas and New Orleans Railroad Company
Louisville and Atlantic Railroad Company	08/19/1899	06/30/1909	See Louisville and Nashville Railroad Company
Louisville Bridge Company	02/01/1862	05/22/1918	See Pennsylvania Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Louisville Bridge & Railroad Company	03/01/1856	06/30/1918	See Pennsylvania Railroad Company
Louisville Bridge and Terminal Railway Company	07/01/1918	12/31/1953	Operated by the Pennsylvania Railroad Company. Properties acquired by the Pennel Company
Louisville Car Service Association			Prior to sometime in 1908, the Louisville Demurrage Bureau was known by this name
Louisville, Cincinnati and Dayton Railway Company, The	04/01/1887	04/29/1987	See New York Central Railroad Company (Delaware), The
Louisville & Cincinnati Packet Company			Employer is not covered
Louisville Demurrage Bureau	08/01/1897	03/01/1919	No records are available. See Southeastern Demurrage & Storage Bureau
Louisville, Evansville & St. Louis Consolidated Railroad	05/31/1889	12/31/1900	See Southern Railway Company
Louisville, Evansville & St. Louis Railroad Company	10/04/1886	05/30/1989	See Southern Railway Company
Louisville Freight Tariff Bureau	03/01/1920	03/31/1931	See Southern Freight Association
Louisville, Hardensburg and Western Railway Company	04/01/1891	08/06/1992	See Louisville, Henderson and St. Louis Railway Company
Louisville, Henderson and St. Louis Railway Company	05/29/1896	DATE	On 06/01/1929, leased to the Louisville & Nashville RR Co. See Louisville & Nashville Railroad Co.
Louisville, Hardensburg and Western Railway Company	04/01/1889	08/06/1929	
Louisville, St. Louis and Texas Railway Company	01/13/1882	05/31/1896	
Louisville & Indiana Railroad Co.	03/07/1994	DATE	Subsidiary of Anacostia Rail Holding, Inc.
Louisville & Interurban Railroad Company			Employer is not covered
Louisville & Jeffersonville Bridge Company	08/18/1895	04/01/1917	See Louisville & Jeffersonville Bridge and Railroad Company
Louisville & Jeffersonville Bridge and Railroad Company	04/02/1917	02/28/1955	See New York Central Railroad Company (Delaware), The
Louisville & Jeffersonville Bridge Company	08/18/1895	04/01/1917	
Louisville Local Freight Agents Association			Sometime in 1920, the Louisville Terminal Freight Agents' Association was known by this name
Louisville and Nashville Railroad Company	03/01/1850	12/31/1982	Merged into the Seaboard Coast Line
Alabama Mineral Railroad Company	08/01/1890	12/31/1890	
Altamont and Manchester Railroad Company	05/24/1890	10/19/1898	
Anniston and Atlantic Railroad Company	05/24/1883	07/31/1890	
Anniston and Cincinnati Railroad Company	01/31/1887	07/31/1890	
Athens and Tellico Railway Company	03/25/1910	06/29/1911	
Atlanta, Knoxville & Northern Railway Company	06/03/1896	12/31/1904	
Bay Minette and Fort Morgan Railroad Company	06/21/1904	07/18/1921	
Beattyville and Cumberland Gap Railroad Company, The	07/21/1893	07/09/1900	
Birmingham Mineral Railroad Company	01/07/1884	07/11/1904	
Birmingham, Selma and New Orleans Railway Company	11/16/1886	04/21/1902	
Birmingham and Tuscaloosa Railroad Company	07/27/1910	10/09/1915	
Chesapeake & Nashville Railway Company	05/12/1884	07/01/1906	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Cumberland and Manchester Railroad Company	05/26/1915	07/11/1936	
Cumberland & Ohio Railroad	02/05/1898	03/20/1898	
Cumberland River and Tennessee Railroad Company	06/15/1893	10/06/1901	
Cybemetics & Systems	01/01/1972	DATE	
Florence Railroad and Improvement Company	02/28/1889	05/31/1897	
Harriman, Knoxville & Eastern Railroad Company	06/13/1910	02/05/1913	
Indiana, Alabama and Texas Railroad Company	10/03/1881	11/30/1887	
Jellico, Bird-Eye & Northern Railway Company	09/30/1893	07/15/1902	
Kentucky Central Railroad Company	02/22/1871	05/21/1887	
Kentucky Central Railway Company	06/06/1887	09/22/1891	
Kentucky Highlands Railroad Company	04/03/1907	07/31/1915	
Kentucky Union Railway Company	03/01/1854	10/31/1894	
Knoxville, LaFollette & Jellico Railroad Company	04/03/1902	12/22/1904	
Lexington and Eastern Railway Company	10/13/1894	10/05/1913	
Louisville and Atlantic Railroad Company	08/19/1899	06/30/1909	
Marietta & North Georgia Railroad Company	10/24/1870	05/09/1887	
Marietta and North Georgia Railway Company	03/03/1887	10/31/1896	
Maysville and Lexington Railroad Company (North Div.)	05/10/1876	07/18/1921	
Maysville and Lexington Railroad Company (South Div.)	01/01/1868	07/18/1921	
Middlesborough Belt Railroad Company	08/20/1890	08/31/1895	
Middlesborough Railroad Company	08/22/1895	01/21/1897	
Monon Railroad	01/11/1956	07/31/1971	Merged
Morganfield & Atlanta Railroad Company	05/06/1905	07/16/1921	
Mount Pleasant Southern Railway Company	09/15/1900	06/24/1932	
Nashville, Chattanooga & St. Louis Railway, The	12/18/1845	08/30/1957	Merged
Nashville, Tellico and Charleston Railway Company, The	07/12/1892	06/09/1899	
Nashville and Tellico Railroad Company, The	10/12/1887	01/29/1893	
Newport and Cincinnati Bridge Company	02/01/1868	06/15/1904	
Northern Division Cumberland and Ohio Railroad Company	03/18/1878	03/20/1898	
Owensboro and Nashville Railway Company	10/03/1881	12/27/1921	
Paducah, Tennessee and Alabama Railroad Company	03/24/1888	12/12/1895	
Pensacola and Atlantic Railroad Company, The	03/04/1881	06/11/1891	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Richmond, Nicholasville, Irvine and Beattyville Railroad Co.	04/01/1888	08/31/1899	
St. Louis and Southeastern Railway Company	10/01/1872	01/27/1881	
She by Iron Company's Railroad (Shelby & Columbiana RR)	03/07/1886	09/23/1890	
She byville, Bloomfield & Ohio Railroad Company	03/17/1900	09/27/1901	
She byville & Bloomfield Railroad Company	03/21/1898	03/16/1900	
South & North Alabama Railroad Company	02/01/1854	01/21/1914	
Swan Creek Railway Company	11/19/1906	12/22/1921	
Tellico Railway Company	07/27/1898	03/24/1910	
Tennessee Midland Railway Company	12/18/1886	12/12/1895	
Winchester and Beattyville Railroad Company	03/30/1878	07/24/1893	
Yellow River Railroad Company, The	07/23/1887	06/30/1906	
Louisville, New Albany and Chicago Railway Company	08/10/1881	06/30/1897	See Chicago, Indianapolis and Louisville Railway Company
Louisville, New Albany and Chicago Railway Company, The	01/07/1873	08/10/1881	See Chicago, Indianapolis and Louisville Railway Company
Louisville New Albany & Corydon Railroad	2/12/1998	12/28/2008	See BPM d/b/a Louisville New Albany & Corydon Railroad
Louisville, New Albany & Corydon Railroad Company	04/28/1888	02/11/1988	Records prior to January 1936 are not available
Louisville, New Albany & Corydon Railway Company	04/30/1881	04/27/1888	
Louisville, New Albany & Corydon Railway Company	04/30/1881	04/27/1888	See Louisville, New Albany & Corydon Railroad Company
Louisville, New Orleans & Texas Railway Company	08/12/1884	10/27/1892	See Yazoo and Mississippi Valley Railroad Company, The
Louisville and Northern Railway and Lighting Company	10/30/1905	01/01/1921	See Indiana Railroad
Louisville Railway Company			Employer is not covered
Louisville & St. Louis Railway Company	09/30/1886	08/24/1889	See Southern Railway Company
Louisville, St. Louis and Texas Railway Company	01/13/1882	05/31/1896	See Louisville, Henderson and St. Louis Railway Company
Louisville and Southern Indiana Traction Company	06/17/1903	01/01/1921	See Indiana Railroad
Louisville Southern Railroad Company	02/04/1887	09/01/1894	On 09/01/1894, merged into the Southern Railway Company. See Southern Railway Company
Louisville Tariff bureau	05/01/1918	02/28/1920	See Southern Freight Association
Louisville Taxicab and Transfer Company			Employer is not covered
Louisville Terminal Freight Agents' Association	07/20/1886	12/31/1982	Ceased to be an employer on December 31, 1982. Louisville & Nashville RR Comp merged with Seaboard System and The Chessie System.
Louisville & Wadley Railroad Company	08/24/1872	09/18/1961	Update on the status of LW, still reporting employees earnings as of 6/3/09.
Louisville and Medley Railway Company	09/19/1961	DATE	Subsidiary of Norfolk Southern Corporation
Loup Creek Coulliery Company			Employer is not covered
Loutre Lumber Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Loveland Locomotive Works, LLC			Employer is not covered
Lowell and Hastings Rail Road Company	05/06/1887	04/30/1899	See Pere Marquette Railway Company
Lowell, Lawrence & Averhill Street Railway Company			Employer is not covered
Lowell and Southern Railroad Company	11/18/1925	12/31/1930	See Chicago, Burlington and Quincy Railroad Company
Lower Colorado River Authority			Employer is not covered
Lower Lake Dock Company, The	01/01/1973	12/31/1991	An employer with respect only to its dock operation at Sandusky and Ashtabula, Ohio
Lowville and Beaver River Railroad Company, The	08/15/1903	DATE	Subsidiary of Specialty Paperboard, Inc. effective 06/30/1989
Lox Equipment Company			Investigation closed 04/20/1994
LPI Incorporated			Investigation closed 08/12/1992
LPM Holding Company D/B/A Epicurean Feast			Employer is not covered.
LRW Ry, L.P.	07/01/1991	09/01/1991	Name changed to Little Rock & Western Railway, L.P.
LRY LLC, d/b/a Lake Railway	5/14/2009	DATE	Covered Employer on May 14, 2009, the date as of which it commenced operations.
L & S Holding Company			Employer is not covered, first reviewed 9/6/1994 later reviewed 4/2/2009.
Lucas Rail Lines, Inc	05/25/2006	Date	d/b/a Louisville, New Albany & Corydon Railroad / covered employer. Update on 5/29/09 (ET).
Luckenbach Gulf Steamship Company, Inc.			Employer is not covered
Ludington & Northern Railway Company	07/18/1901	03/11/1997	Notice 114 dated 10/2/1944 corrects period creditable service 7/18/1901 to date.
Epworth League Railway	07/03/1895	07/17/1905	
Luehrmann & Western Railway Company	07/01/1908	01/01/1911	
Lufkin, Hemphill and Gulf Railway Company	10/14/1912	12/13/1937	Records prior to January 1922 are not available. See Texas South-Eastern Railroad Company
Lufkin Land and Lumber Company			Not an employer and service is not creditable
Lukens Inc.			Investigation closed 08/09/1990
Lum Brothers Stock Yards			Employer is not covered
Lumber Handlers of the Great Lakes			Until 1893, the International Longshoremen's Association was known by this name
Lumberjack Sports International, Inc.			Investigation closed 01/11/2000
Lusk Sales Pavilion			Employer is not covered
Lutcher & Moore Lumber Company			Employer is not covered
Luxapallia Valley Railroad, Inc.	06/01/1996	DATE	Covered employer effective June 1, 1996, the date on which it began rail operations.
Luzerne County Rail Corporation	05/25/1994	DATE	Covered employer effective May 25, 1994, the date on which is was incorporated.
Luzerne and Susquehanna Railway Company	08/26/1994	DATE	Covered employer effective August 26, 1994, the date it began operations.
L & W Entertainment Company, d/b/a The Mi k & Cookie Railroad			Investigation closed 05/06/2002. No further actions necessary at this time.
LWR, Inc.			Investigation closed
Lycoming Valley Railroad Company	08/16/1996	DATE	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Lyerly Branch Railroad			Service of individuals engaged in operations is creditable to the Central of Georgia Railway Co.
Lykens Valley Rail-Road and Coal Company	04/01/1830	08/31/1956	Operated by Pennsylvania RR Co. Merged into Penndel Company on 09/01/1956
Lykens Valley Railroad Company	08/08/1977	3/31/1979	Ceased to be a covered employer effective 3/31/1979, due to merger.
Lykens Water Company			Employer is not covered
Lykes Coastwise Line, Inc.			Employer is not covered
Lynchburg & Durham Railroad Company	05/11/1887	09/24/1896	See Norfolk and Western Railway Company
Lynchburg Traction & Light Company			Employer is not covered
Lynn, Victor, Transportation Company			Employer is not covered
Lyon, G. D., & Company			Not an employer and service under contract with Northern Pacific Railway Co. is not creditable.
Lyon Lumber Company			Employer is not covered
MacDougald Construction Company			Not an employer and service under a contract dated 06/12/1925 is not creditable
Mackenzie, Mann & Company, Ltd.			Not an employer and service is not creditable
Mackinac Transportation Company, The	10/10/1881	08/31/1977	
Mackinaw and Marquette Railroad Company	12/20/1886	03/09/1887	See Duluth, South Shore and Atlantic Railroad Company
Macomb, Industry and Littleton Railway Company, The	12/23/1913	01/01/1929	Records prior to 1925 are not available
Macomb and Western Illinois Railway Company, The	12/23/1903	01/01/1911	
Macomb and Western Illinois Railway Company, The	12/23/1903	01/01/1911	No records are available. See Macomb, Industry and Littleton Railway Company, The
Macon and Birmingham Railroad Company	12/26/1888	05/26/1896	Records prior to January 1893 are not available. See Central of Georgia Railway Company
Macon and Birmingham Railway Company	05/27/1896	11/15/1922	Records subsequent to May 1918 are not available. See Central of Georgia Railway Company
Macon, Dublin & Savannah Railroad Company	05/13/1890	02/28/1958	Records prior to January 1914 are not available. See Seaboard Air Line Railroad Company
Macon and Northern Railroad Company	05/23/1891	12/16/1894	See Central of Georgia Railway Company
Macon and Northern Railway Company	12/17/1894	10/31/1895	See Central of Georgia Railway Company
Macon Terminal Company	07/09/1914	06/26/1973	Subsidiary of Norfolk Southern Corporation
Macopin Railroad Company	04/30/1887	11/30/1896	See New York, Susquehanna and Western Railroad Company
Macoupin County Railway Company	06/24/1903	06/18/1913	See Chicago and North Western Transportation Company
MacQueen, John			Employer is not covered. Operated the stockyards at Kirkland, Illinois
Madigan-Hyland			Not an employer and service under contract is not creditable.
Madison County Railway Company	07/04/1911	05/30/1919	See French Broad Railroad Company
Madison, Illinois & St. Louis Railroad Company	01/24/1941	06/03/1953	Company's railroad operated by the Terminal Railroad Association of St. Louis
Madison, Illinois and St. Louis Railway Company	03/04/1889	01/24/1941	Operated by the Terminal Railroad Association of St. Louis
Madison-North Vernon Transportation Corp.			Employer is not covered
Madison Railroad	09/15/1978	DATE	Division of the City of Madison Port Authority

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Madison Railway Company, Inc.	06/13/1977	09/15/1978	
Madison Sales Company			Employer is not covered
Madison Southern Railway Company	06/01/1909	05/20/1922	
Madison Terminal Railway, LLC	4/25/2011	DATE	Employer became covered effect April 25, 2011, The date which it first began operations.
Madrid Railroad Company	06/03/1902	07/01/1908	See Sandy River and Rangeley Lakes Railroad
Magic Kleen Co., Robert Jones, Pres.			Investigation closed 10/01/1993
Magma Arizona Railroad Company	10/13/1914	04/10/1996	Name changed to BHP Arizona Railroad Company
BHP Arizona Railroad Company	04/10/1996	10/18/2004	Name Changed to Magma Arizona Railroad Company (Changed back to original name 10/13/1914)
Magma Arizona Railroad Company	10/13/1914	04/10/1996	Name by which BHP Arizona Railroad Company was known during this period
Magma Copper Company			Employer is not covered
Magna Railroad Shop Enterprises			See Bingham and Garfield Railway Company and Utah Copper Company
Magnetek, Inc.			Investigation closed 04/11/1994
Magnolia Petroleum Company			Employer is not covered
Magnus Metals			Employer is not covered. Owned by Farley, Inc.
Maher Terminals, Inc.			Investigation closed 02/22/2005
Maher, Walter C., Contractor	05/08/1946	12/31/1958	See Old Dominion Stevedoring Corporation
Mahoning Ore and Steel Company			Employer is not covered
Mahoning & Shenango Railway & Light Co. (Pennsylvania)			Employer is not covered. After 02/21/1920, known as Pennsylvania-Ohio Electric Company
Mahoning Valley Economic Development Corp			Employer is not covered
Mahoning Valley Railroad Company	10/18/1890	07/25/1967	Merged into the Buffalo, Rochester & Pittsburgh Railway Co.
Mahoning Valley Railway Company, The	03/01/1982	DATE	
Mahony-Troast Construction Company			Employer is not covered
Main Street Warehouse Company	05/01/1913	12/31/1931	
Maine Central Railroad Company, The	08/01/1862	DATE	
Dexter and Newport Railroad Company	03/01/1853	11/24/1888	
Dominion Lime Company		11/09/1889	
Kineo Company	12/31/1883	12/17/1931	Name by which Maine Central Railroad Company was known during this period
Knox and Lincoln Railroad Company	03/01/1864	07/31/1890	
Knox and Lincoln Railway	01/21/1891	08/01/1891	
Penobscot Shore Line Railroad Company	08/01/1890	01/20/1891	
Portland and Ogdensburg Railway, The	06/08/1886	12/27/1943	
Portland Terminal Company (Maine)	07/01/1911	DATE	Wholly owned subsidiary
Rangeley Lakes and Megantic Railroad Company	03/12/1909	10/27/1914	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Rumford Falls and Buckfield Railroad Company	03/03/1874	11/23/1896	
Rumford Falls and Rangeley Lakes Railroad Company	08/27/1893	05/01/1907	
St. Croix and Penobscot Railroad Company	02/26/1870	10/31/1898	
St. Johnsbury & Lake Champlain Railroad	12/02/1946	04/12/1955	
Sebasticook and Moosehead Railroad Company	07/15/1886	07/01/1911	
Somerset Railway	08/15/1883	06/29/1904	
Somerset Railway Company	06/30/1904	07/01/1911	
Upper Coos Railroad (New Hampshire)	08/28/1883	05/01/1890	
Upper Coos Railroad (Vermont)	07/28/1888	01/21/1932	
Washington County Railroad Company	03/07/1893	12/17/1903	
Washington County Railway Company	12/18/1903	07/01/1911	
Maine Central Transportation Company	12/31/1883	06/30/1946	No records are available
Maine Coast Railroad			Investigation closed 05/26/1992
Maine Coast Railroad Corporation	08/26/1990	12/06/2000	Coverage terminated effective December 6, 2000.
Maine Eastern Railroad			See Morristown & Erie RWY. INC. d/b/a Maine Eastern Railroad
Maine Northern Railway Company	6/15/2011	DATE	Became an employer as of June 15, 2011, the date it began operations and first compensated employees.
Maine Steamship Company			Employer is not covered
Maine Track Maintenance			Employer is not covered
Maintenance Consultants, Inc.			Also known as C&S Maintenance Consultant Inc.
Malad Valley Railroad Company	07/01/1903	06/30/1906	See Union Pacific Railroad Company
Malakoff Fuel Company			Employer is not covered
Mallory Steamship Company			Employer is not covered
Malvern & Camden Railway Company	09/10/1913	12/29/1913	See Chicago, Rock Island & Pacific Railroad Company
Malvern and Freeo Valley Railway Company	12/01/1905	10/10/1916	No records are available
Malvern Lumber Company	07/01/1905	06/30/1912	Not an employer & service which can be verified for this period is creditable to Pertla Northern RR
Mammoth Cave Railroad Company, The	02/04/1887	08/31/1931	No records are available
Mammoth Copper Mining Company			Employer is not covered
Managers of The Central Kansas railway, LLC			Employer is not covered
Manahawkin and Long Beach Transportation Company	03/19/1894	12/31/1908	
Manatee County Port Authority	01/03/1972	09/30/1989	Name changed to Port Manatee Railroad effective 10/01/1989
Manchester Box & Lumber Company			Employer is not covered
Manchester Locomotive Works			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Manchester and Oneida Railway Company	04/10/1900	03/31/1954	
Manchester Saw Mills			Employer is not covered
Maney Brothers and Company			Not an employer and service under a contract is not creditable
Manhattan, Alma and Burlingame Railway Company	09/03/1872	07/31/1898	See Atchison, Topeka and Santa Fe Railway Co., The
Manhattan City & Interurban Railway Company			Employer is not covered
Manhattan Delivery Company	01/01/1897	02/18/1906	No records are available. See Railway Express Agency Incorporated
Manhattan Lighterage Company (Water Carrier)	12/26/1905	06/11/1914	See Central Railroad Company of New Jersey, The
Manhattan Lighterage & Transportation Company	07/01/1889	12/01/1905	
Manhattan Railway Company			Employer is not covered
Manila Railroad			Employer is not covered
Manila and Southwestern Railway Company	06/30/1906	07/05/1930	Service prior to 06/30/1906 is not creditable. No records are available
Maine Northern Railway Company	06/15/2011	DATE	Became an employer as of June 15, 2011, the date it began operations and first compensated employees.
Manistee Car Service Association	07/31/1902	01/01/1915	
Manistee and Grand Rapids Railroad Company	05/01/1893	11/24/1913	See Michigan East and West Railway Company
Manistee & Luther Railroad Company	01/01/1888	01/01/1915	Service which can be verified is creditable. No records are available
Manistee and North-Eastern Railroad Company	01/12/1887	05/01/1927	See Manistee and Northeastern Railway Company
Manistee and Northeastern Railway Company	09/04/1926	11/30/1955	Merged into Chesapeake and Ohio Railway Company, The
Manistee and North-Eastern Railroad Company	01/12/1887	05/01/1927	
Traverse City, Leelanau & Manistique Railway Company	09/14/1906	06/16/1919	
Manistee Railroad Company	06/19/1880	01/30/1889	See Pere Marquette Railway Company
Manistee & Repton Railroad	06/01/1904	12/31/1910	See Manistee & Repton Railroad Company, Inc.
Manistee & Repton Railroad Company, Inc.	12/31/1910	02/15/1965	No records are available
Bear Creek Mill Company's Railroad	06/01/1901	06/01/1904	
Manistee & Repton Railroad	06/01/1904	12/31/1910	
Manistique and Lake Superior Railroad Company	07/23/1909	10/31/1968	No records are available
Manistique, Marquette and Northern Railroad Company	04/29/1902	06/30/1908	
Manistique and Northern Rail Road Company	07/01/1908	07/31/1909	
Manistique and Northwestern Railway, The	05/04/1891	04/28/1902	
Manistique, Marquette and Northern Railroad Company	04/29/1902	06/30/1908	See Manistique and Lake Superior Railroad Company
Manistique and Northern Rail Road Company	07/01/1908	07/31/1909	See Manistique and Lake Superior Railroad Company
Manistique and Northwestern Railway, The	05/04/1891	04/28/1902	See Manistique and Lake Superior Railroad Company
Manistique Railway Company	07/01/1896	09/27/1910	
Manitou and Pike's Peak Railway Company, The	09/17/1888	09/30/1989	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Manns Creek Railroad			Employer is not covered
Mann Forwarding Company			Employer is not covered
Manning Grain Company			Not a rail carrier - Case closed 6/13/12
Manning, Maxwell & Moore, Inc.			Employer is not covered
Manning Rail, Inc	05/4/2012	DATE	Employer became covered May 4, 2012, the date it began operations.
Manns Creek Railroad			Employer is not covered
Manor Real Estate Company	10/01/1963	5/14/1979	Ceased being an employer on May 14, 1979. Merged with Penn Central Transportation Company.
Mansbach Metal Company			Investigation closed 09/23/1992
Mansfield Public Utility and Service Company	09/00/1915	04/01/1918	An employer at least with respect to its carrier-by-railroad operations. See Ohio Public Service Co.
Mansfield Railway, Light and Power Company	04/01/1903	09/01/1915	An employer at least with respect to its carrier-by-railroad operations. See Ohio Public Service Co.
Mansfield Railway & Transportation Company, The	02/16/1881	07/31/1959	See Arkansas & Louisiana Missouri Railway Company
Mansfield Rapid Transit, Inc.			Employer is not covered
Mansfield Short Line Railway Company			Northwestern Monroe Railway Company consolidated into this company, 07/01/1892 - 08/20/1899
Manufacturers Cartage Company			Employer is not covered
Manufacturers' Junction Railway Company	01/28/1903	06/06/1994	Name changed to Manufacturers' Junction Railway, Limited Liability Company effec. 06/07/1994
Manufacturers' Junction Railway, Limited Liability Company	01/28/1903	DATE	
Manufacturers' Junction Railway Company	01/28/1903	06/06/1994	Name by which Manufacturers' Junction Railway, LLC was known during this period
Manufacturers Railroad Company, The	11/17/1896	04/30/1907	See New York, New Haven and Hartford Railroad Company, The
Manufacturers Railway Company (St. Louis)	12/14/1887	DATE	Records prior to January 1914 are not available
Manufacturers Railway Company, The (Toledo, Ohio)	03/23/1894	12/31/1925	See Pennsylvania Railroad Company
Maple Shade Inn			Employer is not covered
Marathon Lumber Company			Employer is not covered
Marble, F. B., Company			Not an employer and service under a contract dated 04/01/1924 is not creditable
Marble Palma Company			Service under a contract during the calendar year 1916-1918 is creditable to Michigan Cntrl RR
Marbury & Kingston Railroad Company	07/01/1910	01/01/1913	No records are available
Marcalus Manufacturing Company, Inc.			Employer is not covered
Marcelle, Smith and Delaney Company			Employer is not covered
Marcellus Electric Railroad Company	09/28/1897	06/30/1905	No records are available. See Marcellus and Otisco Company, Inc., The
Marcellus and Otisco Company, Inc., The	03/11/1919	08/06/1959	Not in operation from 12/15/1920 to 01/31/1921. No records are available
Marcellus Electric Railroad Company	09/28/1897	06/30/1905	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Marcellus and Otisco Lake Railway Company	05/25/1905	11/15/1920	
Marcellus and Otisco Lake Railway Company	05/25/1905	11/15/1920	No records are available. See Marcellus and Otisco Company, Inc., The
Marianna & Blountstown Railroad Company	06/08/1909	10/30/1976	
Maricopa and Phoenix Railroad Company	06/04/1886	12/09/1896	See Southern Pacific Company
Maricopa and Phoenix Railroad Company (2nd Corp.)	08/30/1907	01/31/1910	See Southern Pacific Company
Maricopa and Phoenix and Salt River Valley Railroad Co.	12/09/1895	08/29/1907	See Southern Pacific Company
Marietta, Columbus & Cleveland Railroad Company	11/01/1900	10/31/1916	No records are available
Marietta, Columbus and Northern Railroad Company	02/04/1887	11/01/1888	
Toledo & Ohio Central Extension Railroad Company	11/02/1888	10/31/1900	
Marietta, Columbus and Northern Railroad Company	02/04/1887	11/01/1888	See Marietta, Columbus & Cleveland Railroad Company
Marietta Industrial Enterprises, Inc. d/b/a Dock Side, Inc.			Employer is not covered
Little Kanawha River Rail, Inc.	08/01/1989	07/31/1995	Merged
Marietta & North Georgia Railroad Company	10/24/1870	05/09/1887	See Louisville and Nashville Railroad Company
Marietta and North Georgia Railway Company	03/03/1887	10/31/1896	See Louisville and Nashville Railroad Company
Marietta & Vincent Railroad	06/01/1918	01/01/1923	No records are available
Marine Atlantic Inc.			Employer is not covered
Marine Division, Baltimore and Eastern Railroad Company			Service that can be verified by the Baltimore & Eastern RR Co. is creditable to that company
Marine Div. (or Dstrct) of NY, New Haven & Hartford RR Co.			Prior to 12/31/1868 is creditable to the New York, New Haven and Hartford Railroad Company
Marine Terminals Corporation of Los Angeles			Employer is not covered
Marinette, Tomahawk & Western Railroad Company	12/01/1912	12/31/1991	Subsidiary of Georgia-Pacific--Assets sold to Tomahawk Railway, Limited Partnership
Marinette, Tomahawk and Western Railway Company	10/09/1894	11/30/1912	
Wisconsin & Chippewa Railway Company	07/29/1891	06/30/1898	
Marinette, Tomahawk and Western Railway Company	10/09/1894	11/30/1912	See Marinette, Tomahawk & Western Railroad Company
Marion, Bluffton and Eastern Traction Company	05/06/1905	04/30/1914	See Indiana & Michigan Electric Company
Marion and Bluffton Traction Company	05/01/1914	07/31/1926	See Indiana Railroad
Marion Brick Company Railroad	05/29/1933	03/01/1937	No records are available
Marion County Railway Company	06/14/1984	02/28/1985	Ceased to be an employer effective February 28, 1995, the last day of the last month in which it compensated employees.
Marion & Eastern Railroad Company	12/31/1913	03/02/1956	Since 03/01/1927, has been operated under lease by the Missouri Pacific Railroad Company
Marion Foundry & Machine Works			Employer is not covered
Marion and Harrisburg Railway Company	04/05/1905	03/11/1913	Merged into Missouri Pacific Railroad Company
Marion and Johnston City Railway Company	08/07/1905	03/11/1913	See Missouri Pacific Railroad Company
Marion and Linn County Railroad Company	06/30/1916	01/03/1927	See Southern Pacific Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Marion Railway Corporation	10/02/1917	04/30/1931	See Elmira and Lake Ontario Railroad Company, The
Marion Railways, Incorporated			Employer is not covered
Marion-Reserve Power Company, The			Employer is not covered
Marion & Rye Valley Railroad Company	06/15/1896	02/02/1900	See Marion and Rye Valley Railway Company
Marion and Rye Valley Railway Company	02/03/1900	11/30/1931	
Marion & Rye Valley Railroad Company	06/15/1896	02/02/1900	
Marion and Southern Railroad Company	08/17/1907	12/10/1937	See Seaboard Air Line Railroad Company
Mark IV Industries			Investigation closed 09/23/1992
Markel, Swobe & Company	12/01/1884	04/01/1889	Service is creditable as service to the Union Pacific RR. No records are available
Market Service Association	07/29/1930	06/30/1942	
Market Street Railway Company			Employer is not covered
Marksman Corporation (Delaware Corporation)	10/14/1997	05/15/2002	Name Changes to Toledo, Peoria and Western Railway Corporation
Marlinton & Camden Railroad Company	05/01/1908	01/01/1915	No records are available
Marquette and Bessemer Dock and Navigation Company	04/02/1903	12/31/1931	Records prior to 01/01/1911 are not available
Marquette Cement Manufacturing Company			Employer is not covered
Marquette & Huron Mountain Railroad Company, Inc.	07/22/1964	12/31/1988	Ceased to be an employer effective December 31, 1988 the close of business.
Marquette, Houghton and Ontonagon Railroad Company	04/19/1883	07/17/1890	See Duluth, South Shore and Atlantic Railway Company, The
Marquette Rail, LLC	08/14/2005	DATE	
Marquette and Southeastern Railway Company	10/03/1900	06/30/1911	See Lake Superior and Ishpeming Railway Company
Marsh Refrigerator Service Company			Employer is not covered
Marsh Technologies Incorporated			Employer is not covered
Marshall Airbrake Company			Investigation closed 09/23/1992
Marshall and East Texas Railway Company	08/17/1908	08/18/1922	See Marshall, Elysian Fields and Southeastern Railway Company
Marshall, Elysian Fields and Southeastern Railway Company	08/28/1922	05/31/1945	
Marshall and East Texas Railway Company	08/17/1908	08/18/1922	
Paris, Marshall & Sabine Pass Railroad Company	03/29/1882	03/11/1897	
Texas Southern Railway Company	03/12/1897	08/17/1908	
Marshall, Timpson and Sabine Pass Railroad Company	08/07/1896	12/26/1904	See Gulf, Colorado and Santa Fe Railway Company
Marshalltown and Dakota Railway Company	05/31/1895	01/01/1903	See Fort Dodge, Des Moines & Southern Railroad Company
Marshfield and Southeastern Railway Company	02/20/1896	04/30/1901	See Minneapolis, St. Paul & Sault Ste. Marie Railway Company
Mars Steel Corporation	03/01/94	DATE	Covered under the RRA and RUIA March 1, 1994. Service and Compensation for employees will be credited.
Martel Lumber Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Martell, J. H. Trucking Company			Not an employer and service under a contract dated 02/01/1933 is not creditable
Martindale & Onachita River Railroad Company	07/01/1906	06/30/1909	
Marvel Sales Company			Employer is not covered
Mary Helena Coal Corporation			Employer is not covered
Maryland Central Railroad Company	10/26/1882	12/29/1888	See Maryland and Pennsylvania Railroad Company
Maryland Central Railway Company, The	12/29/1888	05/06/1891	See Maryland and Pennsylvania Railroad Company
Maryland and Delaware Coast Railway Company	06/28/1924	03/21/1932	See Maryland & Delaware Seacoast Railroad Company, The
Maryland & Delaware Railroad Company	08/11/1977	DATE	
Maryland & Delaware Seacoast Railroad Company, The	03/22/1932	04/01/1936	See Pennsylvania Railroad Company
Maryland and Delaware Coast Railway Company	06/28/1924	03/21/1932	
Maryland, Delaware and Virginia Railway Company (Portion)	01/28/1905	06/27/1924	
Queen Anne's Railroad Company	03/01/1898	01/27/1905	
Maryland, Delaware and Virginia Railway Company (Portion)	03/01/1898	01/01/1917	See Baltimore and Eastern Railroad Company
Maryland, Delaware and Virginia Railway Company (Portion)	01/28/1905	06/27/1924	See Maryland & Delaware Seacoast Railroad Company, The
Maryland Dept. of Transp. State Railroad Administration			Employer is not covered
Maryland Electric Railways Company	08/07/1906	02/18/1921	No records are available. See Baltimore & Annapolis Railroad Company, The D/b/a Central Light Rail Line. Employer is not covered
Maryland Mass Transit Administration			
Maryland Midland Railway Company	12/01/1979	DATE	
Maryland and Pennsylvania Railroad Company	02/13/1901	12/01/1999	Owned by Emons Industries. Merged into York Railway Company, BA # 2387.
Baltimore and Lehigh Railroad Company	05/06/1891	10/22/1894	
Baltimore and Lehigh Railway Company, The	08/01/1894	02/14/1901	
Maryland Central Railroad Company	10/26/1882	12/29/1888	
Maryland Central Railway Company, The	12/29/1888	05/06/1891	
York and Peach Bottom Railway Company	03/15/1882	05/31/1891	
York Southern Railroad Company	10/23/1894	02/14/1901	
York Terminal Railway Company	06/14/1918	DATE	
Maryland & Pennsylvania Railroad Company, LLC	12/01/1999	DATE	Wholly-owned subsidiary of York Railway Company
Maryland Railcar, Inc.			Investigation closed 04/20/1994
Maryland Steel Company	12/31/1887	07/01/1916	See Patapsco & Back Rivers Railroad Company
Maryland-West Virginia Company, The			Prior to 12/30/1966 known as Camden Warehouse, Inc. See Baltimore & Ohio RR Company, The
Marysville and Northern Railroad Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Mascot and Western Railroad Company	07/01/1915	11/01/1930	No records are available
Mason City and Clear Lake Railroad Company	07/19/1910	06/30/1961	See Iowa Terminal Railroad Co.
Mason City & Clear Lake Railway Company	07/01/1908	01/31/1911	
Mason City & Clear Lake Traction Company	12/15/1896	06/30/1908	
Mason City & Clear Lake Railway Company	07/01/1908	01/31/1911	See Mason City and Clear Lake Railroad Company
Mason City & Clear Lake Traction Company	12/15/1896	06/30/1908	See Mason City and Clear Lake Railroad Company
Mason City & Fort Dodge Railroad Company	06/10/1881	10/17/1940	Acquired by Chicago Great Western Railway Company (of 1941)
Mason & Hanger Company			Employer is not covered
Mason & Oceana Railroad Company	02/04/1887	11/30/1909	No records are available
Massachusetts Bay Commuter Railroad Company, LLC	01/10/2003	DATE	Upon reconsideration coverage date changed from 07/01/2003 to 01/10/2003, N# 03-46, O# 03-37
Massachusetts Bay Commuter Railroad Company, LLC	01/10/2003	DATE	Ruled to be covered employer effective 7/1/2003. None of the three companies which own Massachusetts Bay (Connex North America, Inc., Bombardier Transit Corp. and Alternate Concepts, Inc.)
Massachusetts Bay Transportation Authority			Employer is not covered
Massachusetts Central Railroad Corporation	01/01/1979	DATE	Employer covered as Operating Company:
Massachusetts Coastal Railroad, LLC	01/06/2008	DATE	Employer covered 01/06/08, the date on which employees were first compensated and on which RR operations began
Massachusetts and New Hampshire Car Service Association	11/02/1893	08/31/1898	See New England Car Service Association
Massachusetts Northeastern Street Railway Company			Employer is not covered
Massachusetts Steamship Lines, Inc.			Employer is not covered
Massaponax Sand and Gravel Company			Employer is not covered
Massena Terminal Railroad Company, The	04/20/1900	DATE	
Massillon Belt Railway Company	01/21/1911	07/08/1929	See Wheeling and Lake Erie Railway Company, The
Massillon Railroad Company, The	01/06/1892	03/16/1904	See Wheeling and Lake Erie Railway Company, The
Master Car Builder's Association	02/04/1887	03/01/1919	On 03/01/1919, absorbed by the American Railway Association
Mather Humane Stock Transportation Company			Employer is not covered
Mather Stock Car Company			Employer is not covered
Mathieson Alkali Works			Employer is not covered
Mattoon City Railway Company			Employer is not covered
Mattoon Railway Company	07/31/1903	05/23/1912	
Mattoon Services, Inc.	09/16/1968	05/31/1977	An employer as the operator in Kansas of a freight switching line owned by the KC Public Svc Co
Mauch Chunk, Summit Hill & Switchback Railway Company			Also known as the Mauch Chunk Switch Back Railway Company
Mauch Chunk Switch Back Railway Company	02/04/1887	03/01/1929	Service on the rr during the period 11/07/1874-03/01/1879 is creditable to Cntrl RR of New Jersey

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Mauger Construction Company			Not an employer and service under a contract dated 07/26/1945 is not creditable
Maumee Collieries Company, The			Employer is not covered
Maumee & Western Railroad Corp.	12/19/1997	12/28/2012	Ceased being a covered employer effective 12/28/2012, the date of acquisition and consummation by MSO.
Maxton, Alma and Southbound Railroad Company	02/21/1911	09/01/1937	
Maybrook Properties Incorporated % Danbury Terminal RR			Employer is not covered
Maysville and Big Sandy Railroad Company	01/01/1889	07/01/1904	See Chesapeake and Ohio Railway Company, The
Maysville and Lexington Railroad Company (North Division)	05/10/1876	07/18/1921	See Louisville and Nashville Railroad Company
Maysville and Lexington Railroad Company (South Division)	01/01/1868	07/18/1921	See Louisville and Nashville Railroad Company
Maywood Properties, Incorp.			Employer is not covered
Maywood & Sugar Creek Railway, The	03/22/1904	07/06/1992	Merged into Kansas City Southern Railway Company--Wholly owned subsidiary
M&B Railroad, LLC	08/01/1997	DATE	
MBF Industries, Inc.			Investigation closed 04/22/1993
McAllister Brothers			Employer is not covered
McAllister Lighterage Line, Inc.			Employer is not covered. Prior to July 1917 known as McAllister Brothers, Inc.
McAllister Night Lines, Inc.			Employer is not covered
McArthur Brothers Company			Not an employer and service under a contract dated 04/14/1902 is not creditable
McCabe, James F., Company, The			Not an employer and service under various contracts is not creditable as service
McCabe & Steen Construction Company			Not an employer and service under a contract dated 10/19/1901 is not creditable
McCalman Construction Company			Not an employer and service under a contract dated 07/14/1946 is not creditable
McClelland Construction Company			Employer is not covered
McCloud Railway Company	07/01/1992	DATE	Successor to McCloud River Railroad Co. - Wholly-owned subsidiary of 4 Rails Incorporated
McCloud River Railroad Company	01/22/1897	06/30/1992	
McCloud River Lumber Company			Employer is not covered
McCloud River Railroad Company	01/22/1897	06/30/1992	Records prior to 01/01/1907 are not available- Successor employer McCloud Railway Co
McCloud Transportation Company		02/16/1937	Merged into McCloud River Railroad Company 02/16/1937
McComb, Deshler and Toledo Railroad Company, The	06/02/1879	05/26/1887	See Baltimore and Ohio Railroad Company, The
McCook Livestock Exchange			Employer is not covered
McConway & Torley Corporation			Investigation closed 08/03/1995
McCormick-Ashland City & Nashville Railroad Co., Inc.	03/19/1988	06/30/1993	
McCormick, Charles R., Lumber Company	03/15/1933	06/04/1938	Service creditable to the Spokane , Portland & Seattle Railway Company
McCormick Steamship Company			Employer is not covered
McCracken Contracting Company			Not an employer and service under a contract with Pennsylvania RR Co. is not creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
McCrary, Beedeville Southern Railway Company	07/01/1912	09/11/1914	No records are available
McDougall, A. D., & Company			Not an employer and individuals engaged in service under contract is not creditable
McDougall, A. D., & Son			Not an employer and service under a contract dated 05/18/1908 is not creditable
McElroy Union Stockyards Company	06/15/1924	02/15/1942	Acquired by Zeigler Union Stockyards
McGaffey Company			Employer is not covered
McGaffey Contracting Company			Employer is not covered
McGenn Warehouse & Transfer Co., Inc.			Employer is not covered
McGoldrick Lumber Company			Employer is not covered
McGraw, James, Company			Not an employer and service under a contract dated 11/10/1942 is not creditable
McHann Railroad Services, Inc.			Investigation closed 10/15/1999
McKeen Motor Car Company	08/04/1908	03/11/1921	Company's properties acquired by Union Pacific Railroad Company 03/11/1921
McKeesport Connecting Railroad Company	03/20/1889	DATE	Stock owned by Transtar, Inc.
McKeesport Terminal Railroad Company	07/01/1904	12/31/1922	No records are available
McKelvey, J. R., and S. P. McDaniel or J. R. McKelvey	01/31/1895	01/31/1912	Service rendered in the operation of the Lawrenceville Branch Railroad Company is creditable
McKinley-Winter Livestock Commission Company, Inc., The			Employer is not covered
McKinney Steel Company			See Corrigan-McKinney Steel Company - Locomotive and Car Repair Shops
McLemore, J. M., Commission Market			Employer is not covered
McMahon Transfer Company			Employer is not covered
McMillan & Company			Employer is not covered
MCM Rail Services, LLC d/b/a Baltimore Industrial Railroad	9/17/2012	DATE	MCM Rail Services, LLC d/b/a Baltimore Industrial Railroad became an employer effective September 17, 2013, the date as of which it commenced railroad operations and its 16 railroad employees were first compensated.
McMullen, Arthur, Company			Not an employer and service under a contract dated 11/08/1928 is not creditable
McNally-Pittsburg Manufacturing Corporation			Employer is not covered. Formerly known as the Pittsburg Boiler & Machine Company
McNichol Paving & Construction Company			Not an employer and service to the Pennsylvania Railroad Company is not creditable
McNulty, J. A., and A. E. Schuyler			See Grain Door Reclamation and Cooperage Service
McNulty, J. A., A. E. Schuyler and F. L. Schuyler			See Grain Door Reclamation and Cooperage Service
McRae Terminal Railway	11/22/1905	04/02/1908	See Seaboard Air Line Railroad Company
Mead-Morrison Manufacturing Company			Not an employer and service under a contract dated 09/06/1922 is not creditable
Meadow Brook Crushed Stone Company			Employer is not covered
Meadow River Lumber Company, The			Employer is not covered
Meadows Company	09/01/1905	12/31/1910	Service is creditable to the South & Western Railroad Company & Carolina, Clinchfield & Ohio Railway
Meadville and Linnesville Railway Company, The	02/12/1884	06/30/1891	See Bessemer and Lake Erie Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Meadville Machinery Company			Service & compensation is creditable to the Erie Railroad Company
Mecosta Railroad Company	02/04/1887	01/01/1889	No records are available
Medford Corporation			Employer is not covered
Medford Logging Railroad Company			Employer is not covered
Medusa Portland Cement Company			Employer is not covered. Prior to 04/02/1929, known as the Sandusky Cement Company
Meeker Southern Railroad			See Ballard Terminal Railroad Company, LLC
Meherrin Valley Railway Company	02/04/1887	07/31/1891	No records are available
Mellon Lumber Company			Employer is not covered
Mellon-Stuart Company			Employer is not covered
Memphis, Birmingham and Atlantic Railroad Company	11/14/1885	01/26/1887	See St. Louis-San Francisco Railway Company
Memphis and Charleston Railroad Company	02/01/1846	02/28/1898	See Southern Railway Company
Memphis & Charleston Railway Company	08/29/1935	DATE	Service is creditable as service to the Southern Railway Company
Memphis Chattanooga Railway	08/29/1935	10/13/1941	Service on or after 08/29/1935 is creditable as service to the Southern Railway Company
Memphis Compress and Storage Company			Employer is not covered
Memphis, Dallas & Gulf Railroad Company	06/01/1910	08/31/1922	See Graysonia, Nashville & Ashdown Railroad Company
Memphis, Helena and Louisiana Railroad Company	01/15/1902	04/30/1903	See Missouri Pacific Railroad Company
Memphis Hotel Company			Employer is not covered
Memphis Interurban Company			Employer is not covered
Memphis & Lake View Railway Company			Employer is not covered
Memphis & Little Rock Railroad Company	02/04/1887	08/31/1887	See Chicago, Rock Island & Pacific Railroad Company
Memphis and New Orleans Railroad & Levee Company	03/08/1882	06/30/1887	See Yazoo and Mississippi Valley Railroad Company, The
Memphis, Paris & Gulf Railroad Company	06/01/1906	05/31/1910	No records are available. See Graysonia, Nashville & Ashdown Railroad Company
Memphis Street Railway Company			Employer is not covered
Memphis Union Station Company	09/25/1909	10/31/1968	
Memphis Union Stock Yards	01/01/1912	06/19/1912	
Mendocino Coast Railway, Inc.	09/01/1976	07/29/1988	Name change to California Western Railroad, Inc. - Subsidiary of Kyle Railway, Inc.
Mendocino Railway			Employer is not covered
Menominee Branch Railroad Company, The	07/09/1883	09/01/1887	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Menominee Railway Company (Wisconsin)	04/08/1879	06/02/1893	See Chicago, St. Paul, Minneapolis and Omaha Railway Company
Mercer County Stock Yards			Employer is not covered. Prior to 08/01/44, operated by Boyle County Stock Yards of Danville, KY
Mercer County Traction Company			Employer is not covered. Succeeded 04/24/1935, by Trenton Street Railway Company
Mercer Valley Railroad Company			Employer is not covered
Mercersburg Railway, Inc.	11/01/1978	9/30/1980	Ceased to be covered effective September 3, 1980 due to Abandonment.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Merchant Shippers Association	10/30/1950	12/31/1956	See Universal Carloading & Distributing Co., Inc. (Delaware)
Merchants Despatch Bureau of Inspection	01/01/1917	07/01/1933	Service to the Bureau is creditable as service to The New York Central Railroad Company
Merchants Despatch, Incorporated	05/31/1923	12/18/1936	Name changed to Merchants Despatch Transportation Corporation
Merchants Despatch Transportation Company (Corporation)	05/11/1911	12/17/1936	See Despatch Shops, Inc.
Merchants Despatch Transportation Co. (Joint Stock Co.)	02/04/1887	05/11/1911	See Despatch Shops, Inc.
Merchants Despatch Transportation Corporation	12/18/1936	05/31/1999	Subsidiary of Consolidated Rail Corp.. 05/31/1999 merged into Conrail, the successor employer and all employees of Merchants Despatch Transportation Co. became employees of ConRail.
Merchants Despatch, Incorporated	05/31/1923	12/18/1936	Name by which Merchants Despatch Incorp. was known during this period
Northern Refrigerator Line, Inc.	01/08/1929	03/31/1962	Merged
Merchants Grain, Inc.			Employer is not covered - Wholly owned subsidiary of Merchants Grain & Transportation Inc.
Merchants Grain and Transportation, Inc.			Employer is not covered
Merchants Management Corporation	01/10/1989	11/30/1990	Ceased to provide service to P&O Railroad Co. 12/01/1990 duties taken over by Indiana Hi-Rail
Merchants and Miners Transportation Company			Employer is not covered
Merchants Transfer Company			Employer is not covered
Merchants Transfer & Storage Company			Known as Electric Express & Baggage Company prior to 09/01/1913
Merchants Travel Service, Incorporated			Employer is not covered
Merchants Trucking Company			Employer is not covered
Merchants Trust	05/15/1930	07/29/1930	05/15/1930, the So. Water Market Trust was known by this name. See Chgo. Produce Terminal Co.
Merchants' Warehouse Company			At least prior to 1939, not an employer
Meriden and Cromwell Railroad Company, The	07/10/1882	06/18/1888	See New York, New Haven and Hartford Railroad Company, The
Meriden Electric Railway Company			Employer is not covered
Meriden, Waterbury and Connecticut River Railroad Co., The	03/10/1887	05/31/1896	See New York, New Haven and Hartford Railroad Company, The
Meridian & Bigbee Railroad Company	07/01/1952	07/31/1997	Merged into Pennington Railroad, Inc.
Meridian & Bigbee River Railway Company	01/24/1917	06/30/1952	Succeeded by the Meridian & Bigbee Railroad Co. See Meridian & Bigbee Railroad Co.
Meridian and Memphis Railway Company	08/29/1911	12/31/1922	See Gulf, Mobile and Northern Railroad Company
Meridian Southern Railway, LLC	03/29/2000	DATE	
Meridian Terminal Company	07/14/1904	12/31/1957	See New Orleans and Northeastern Railroad Company
Merit Western Services Partnerships			Employer is not covered and employees are not employees under the Acts
Mesaba Railway Company (Minnesota)			Employer is not covered
Meseck Steamboat Corporation			Employer is not covered
Messabe Southern Railway			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Messiah Locomotive Service			Employer is not covered
Mesta Machine Company			Employer is not covered
Mete Valley Railway Company, The	10/29/1908	09/30/1910	See Pine Bluff and Northern Railway Company
Meteor Communications Corporation	03/30/2007	04/01/2010	Name change to Meteorcomm,LLC filed with state of Washington 4/1/2010.
Meteorcomm LLC	03/30/2007	DATE	Meteor Communications Corporation name change to Meteorcomm,LLC after sale to several Class 1 from BNSF.
METRA			Logo for the Northeast Illinois Regional Commuter Railroad, BA No. 3339
Metro East Industries, Inc.			Investigation closed 07/15/1992
Metro-Link			Employer is not covered. Southern California Regional Rail Authority's business & marketing name
Metro-North Commuter Railroad Company	01/01/1983	DATE	Wholly-owned subsidiary of Metropolitan Transportation Authority
Metro-North Commuter Railroad Contract Employees:			Service performed is not creditable
Revenue Control Specialists			Part-time temporary workers who purchase duplex tickets on trains to ensure that the correct fares are charged, proper procedures are used, & fares collected are remitted to Metro-North.
Service Analysts			Part-time seasonal workers who help analyze the work conducted by Survey Technicians.
Survey Technicians and Supervisors			Part-time seasonal workers who count passengers & distribute survey questionnaires on trains and stations. Supervisors are part-time, temporary workers who supervise Survey Technicians.
Metropolitan Express Company	01/21/1901	07/01/1904	See Railway Express Agency Incorporated
Metropolitan Ferry Company	07/01/1887	03/01/1892	See Long Island Rail Road Company, The
Metropolitan Motor Coach Company			Employer is not covered
Metropolitan Paving Brick Company			Employer is not covered
Metropolitan Railway Company, Inc.			Employer is not covered. Wholly owned subsidiary of the Indiana & Ohio Rail Corporation
Metropolitan Steamship Company (of 1866)			Employer is not covered. This Company was in existence during the period from 1866 - 05/03/1905
Metropolitan Street Railway Company			Employer is not covered
Metropolitan Transportation Authority	NA	NA	Employer is not covered. BA No. assigned for acctg & payroll purposes for their employees who are working at Metro-North Railroad.
Metro-North Commuter Railroad Company	01/01/1983	DATE	Wholly owned subsidiary
Metropolitan Transportation Authority (Police Officers)			Police officers who were transferred from Metro-North RR and Long Island RR to the newly established Metropolitan Transportation Authority Police Dept. ceased to be employees effective 01/01/1998.
Metropolitan Warehouse Company	01/01/1940	09/30/1950	
Mexican Central Railway Company, Ltd.	02/04/1887	02/01/1909	Only service within the United States is creditable. No records are available
Mexican National Railroad Company	03/22/1887	04/10/1902	See Texas Mexican Railway Company, The
Mexican National Railway Company	10/01/1883	03/22/1887	See Texas Mexican Railway Company, The
Mexico & Colorado Railroad Company	12/22/1908	02/28/1910	See Southern Pacific Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Mexico North-Western Railway Company	01/01/1912	01/01/1914	Only service within the United States is creditable
Mexico Rail Consultants, Inc.			Investigation closed 01/30/2001
Mexico Stockyards			Employer is not covered
Mextrail, Inc.			Employer is not covered-See Joint Venture- Wholly owned sub of Kansas City Southern Industries
Texas Mexican Railway Company	06/25/1888	DATE	100% of stock owned by Mexrail
Meyer Rubber Company			Employer is not covered
MG Rail, Inc.	08/06/1985	DATE	Employer is still reporting annual earnings as of 5/27/2009.
MGM Company, Inc.			Employer is not covered
Miami Beach Railway Company			Employer is not covered
Miami Conservancy District, The			Employer is not covered
Miami Engineering, Inc.			Employer is not covered
Miami Mineral Belt Railroad Company	02/26/1917	12/31/1949	See St. Louis-San Francisco Railway Company
Michconsin Incorporated	07/01/1983	02/28/1995	Terminated along with Michigan-Wisconsin Transportation Company
Michigan A kali Company			Employer is not covered
Michigan-California Lumber Company			Not an employer & service rendered to Camino & Placerville & Lake Tahoe RR Co. is not creditable
Michigan Car Demurrage Bureau	12/31/1903	12/31/1909	No records are available
Michigan Central - Lackawanna Fast Freight Line	06/01/1904	09/01/1911	
Michigan Central - Lehigh Valley Route	11/15/1909	05/10/1922	
Michigan Central Railroad Company			The Michigan Central Railroad Company was known by this name prior to 12/30/1901
Michigan Central Railroad Company, The	03/28/1846	01/01/1980	Leased to the New York Central Railroad Company (Delaware) since 02/01/1930
Michigan & Chicago Railway Company			Employer is not covered. See Michigan Railway Company
Michigan & Chicago Westbound Railway Company			Employer is not covered. See Michigan Railway Company
Michigan Airline Railway Company (Coe Rail, Inc.)	08/23/1984	DATE	Name change from Coe Rail, Inc. to Michigan Airline Railway Company B.C.D. 07-37
Michigan City and Indianapolis Rail Road Company, The	06/04/1870	04/07/1887	See New York, Chicago and St. Louis Railroad Company, The
Michigan East and West Railway Company	11/25/1913	05/15/1919	No records are available
Manistee and Grand Rapids Railroad Company	05/01/1893	11/24/1913	
Michigan Electric Railway Company	12/01/1923	04/30/1929	See Michigan Railroad Company
Michigan Interstate Railway Company	10/01/1977	10/07/1988	All assets were purchased by Ann Arbor Acquisition Corporation
Michigan and Mackinaw Railroad Company	02/21/1892	07/31/1897	See Detroit, Toledo & Milwaukee Railroad Company
Michigan Northern Railway Company, Inc.	04/01/1976	07/31/1988	Ceased to be a rail carrier employer effective July 31, 1988, the last day of the last month in which it compensated employees.
Boat Company	12/01/1982	05/05/1985	Wholly owned subsidiary

Employer	Covered From	Covered To	Remarks
Michigan and Ohio Railroad Company, The	06/25/1883	02/23/1892	See Detroit, Toledo & Milwaukee Railroad Co. & New York Cntrl Railroad Co. (Delaware), The
Michigan Public Utilities Commission			Employer is not covered
Michigan Railcar Repair, Inc.			Investigation closed 07/29/1992
Michigan Railroad Company	05/01/1919	04/30/1929	Operated under lease the properties of the Grand Rapids, Holland & Chicago Railway Company
Michigan Railroads Association	01/31/1921	DATE	
Michigan Railway Company	09/01/1913	07/31/1920	
Michigan & Chicago Railway Company	08/29/1912	03/21/1914	Name by which Michigan Railway Company was known during this period
Michigan & Chicago Westbound Railway Company	07/22/1909	08/29/1912	Name by which Michigan Railway Company was known during this period
Michigan Railway Engineering Company			Employer is not covered
Michigan Shore Railroad, Inc. (Michigan Corporation)	12/14/1990	12/31/1998	Subsidiary of Railtex, Inc.. Effective 12/31/1998, merged into Mid-Michigan Railroad, Inc.
Michigan Short Lines, Inc.			Investigation closed.
Michigan Southern Railroad Company	12/19/1996	DATE	Subsidiary of Pioneer Railcorp
Elkhart & Western Railroad Company	05/01/2001	DATE	Owned by Michigan Southern
Kendallville Terminal Railway Co.	02/01/2001	DATE	Owned by Michigan Southern
Wabash & Western Railway Co. d/b/a Michigan Southern RR	12/19/1996	04/23/1999	Name by which Michigan Southern Railroad Company was known during this period
Michigan Southern Railroad Company, Inc.	05/01/1991	3/16/2009	ceased being an employer as of 3/16/09 comp lost its status as a legal entity.
Michigan State Trust For Railway Preservation, Inc.			Employer is not covered
Michigan United Railways Company	08/01/1920	11/30/1923	See Michigan Railroad Company
Michigan United Traction Company	11/18/1912	12/31/1915	See Michigan Railroad Company
Michigan-Wisconsin Transportation Company	07/01/1983	02/28/1995	Terminated along with Michconsin Incorporated
Michigan Yards Antique Marble Company			Employer is not covered
Mid-America Car Inc. - Locomotive			Investigation closed 10/07/1992
Mid-Atlantic Railroad Co., Inc. % The Baltimore & Annapolis	03/30/1987	02/07/1995	Assets purchased by Baltimore & Annapolis Railroad
Duval Transportation of the Carolinas, Inc.	03/30/1987	08/25/1987	Name by which Mid Atlantic Railroad Company, Inc. was known during this period
MID Atlantic New England Rail, LLC			Employer is not covered
Mid-Continental Petroleum Corporation			Employer is not covered
Mid East Railroad Serviced			Investigation closed 04/28/1999
Mid Louisiana Rail Corporation	09/08/1987	12/31/1993	Merged into Mid South Corp. 01/01/1994 and Mid South Corp merged in Kansas City Southern
Mid-Michigan Railroad, Inc. (Michigan Corporation)	12/19/1987	DATE	Subsidiary of Railtex, Inc.
Grand Rapids Eastern Railroad, Inc.	07/10/1993	12/31/1998	Merged
Michigan Shore Railroad, Inc.	12/14/1990	12/31/1998	Merged

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Mid South Corporation			Employer is not covered. Merged into Kansas City Southern Railway effective 01/01/1994
Mid-Louisiana Rail Corporation	09/08/1987	12/31/1993	Merged
Mid South Rail Corporation	03/31/1986	12/31/1993	Merged
South Rail Corporation	04/14/1988	12/31/1993	Merged
TennRail Corporation	01/01/1992	12/31/1993	Merged
Mid South Rail Corporation	03/31/1986	12/31/1993	Subsidiary of MidSouth Corporation
Mid-States Railcar, Inc.			Investigation closed 08/26/1992
Mid-West Commodities, Inc.			Investigation closed 12/11/1997
Mid-West Demurrage Bureau	10/01/1915	03/31/1931	
Midwest Rail d/b/a Tolendo, Lake Erie and Western Railway			Investigation closed 02/15/2012
Middle Creek Railroad Company	12/18/1925	05/15/1951	No records are available
Hartland Railroad Company	11/22/1915	12/18/1925	
Middle and East Tennessee Central Railway Company			See Rodemer, J. C., & Company and Louisville and Nashville Railroad Company
Middle Fork Railroad Company	09/11/1931	10/30/1995	Ceased to be a covered employer effective 10/30/1995 according to info obtained by Agency Librarian,MFC diss.
Middle Georgia and Atlantic Railway Company	12/31/1889	12/30/1896	See Central of Georgia Railway Company
Middle Tennessee & Alabama Railway Company, The	02/24/1883	10/13/1897	Sold to The Nashville, Chattanooga & St. Louis Railway
Middle Tennessee Railroad Company	10/25/1907	09/30/1920	No records are available. See Nashville-Franklin Railway
Middleburgh and Schoharie Rail Road	03/29/1867	09/30/1936	No records are available
Middlesborough Belt Railroad Company	08/20/1890	08/31/1895	See Louisville and Nashville Railroad Company
Middlesborough Railroad Company	08/22/1895	01/21/1897	See Louisville and Nashville Railroad Company
Middlesex & Boston Street Railway Company			Employer is not covered
Middlesex Valley Railroad Company	05/11/1892	08/03/1903	See Lehigh Valley Railroad Company
Middleton and Crawford Railroad Company	08/03/1868	05/22/1930	See Erie Railroad Company
Middletown and Cincinnati Railroad Company, The	12/27/1894	12/31/1902	See Pennsylvania Railroad Company
Middletown and Cincinnati Railway Company, The	03/03/1890	12/26/1894	See Pennsylvania Railroad Company
Middletown & Hummelstown Railroad Company	05/04/1976	DATE	
Middletown and Hummelstown Railroad Company	07/31/1888	12/31/1923	See Reading Company
Middletown & New Jersey Railway Company	10/01/1947	3/31/2009	This company service is terminated effective March 31, 2009, The date on which its railroad assets were sold.
Middletown & New Jersey Railroad, LLC	4/6/2009	DATE	Covered employer effective 4/6/2009, The date it began operations and first compensated its employee.
Middletown and Unionville Railroad Company	11/14/1913	04/01/1947	See Middletown and Unionville Railway
Middletown and Unionville Railway	04/01/1947	10/01/1947	Succeeded by the Middletown & New Jersey Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Middletown and Unionville Railroad Company	11/14/1913	04/01/1947	
Middletown, Unionville and Water Gap Railroad Company	05/01/1866	11/14/1913	
Middletown, Unionville and Water Gap Railroad Company	05/01/1866	11/14/1913	See Middletown and Unionville Railway
Midland Construction Company			Not an employer and service under a contract dated 03/14/1911 is not creditable
Midland Continental Railroad (North Dakota)	08/29/1912	12/31/1972	No records are available
Midland Continental Railroad (South Dakota)	03/23/1906	10/10/1912	
Midland Continental Railroad (South Dakota)	03/23/1906	10/10/1912	Service, at least within the United States, is creditable. See Midland Continental RR (North Dakota)
Midland Electric Coal Corporation			Employer is not covered
Midland Line, The	08/31/1890	03/01/1899	See New York Central Fast Freight Lines.
Midland and Northwestern Railway	09/01/1918	07/17/1920	No records are available
Midland Railroad Company			See Canadian Pacific Railway Company
Midland Railroad Enterprises Corp.	03/01/2004		
Midland Railroad Services			Investigation closed 03/22/1994
Midland Railway	07/01/1915	01/01/1923	No records are available
Savannah, Augusta and Northern Railway Company, The	01/01/1909	10/06/1915	
Midland Railway Company	06/16/1886	10/19/1891	See Central Indiana Railway Company See Georgia & Florida Railroad
Midland Railway Company of Manitoba			03/03/1970, name changed to Burlington Northern (Manitoba) Ltd. See Great Northern Railway Co.
Midland Reclamation Co., (Div. of Normandy Tank Car)			Investigation closed 08/19/1992
Midland Sand and Gravel Company			Employer is not covered
Midland Steel Company			Employer is not covered
Midland Terminal Company, The	03/31/1983	03/29/2005	Employer coverage terminated 3/29/2005, the date the certificate was filed with the state of Delaware.
Midland Terminal Railway Company, The	08/09/1892	02/20/1949	
Buck Tunnel Railway Company, The	06/16/1890	01/02/1900	
Colorado Midland Railroad Company, The	12/01/1893	10/29/1897	
Colorado Midland Railroad Company, The (of 1917)	05/31/1917	01/01/1922	
Colorado Midland Railway Company, The (of 1883)	11/23/1883	12/01/1893	
Colorado Midland Railway Company, The (of 1897)	10/11/1897	05/31/1917	
Cripple Creek and Colorado Springs Railroad Company	05/09/1896	01/01/1922	
Florence and Cripple Creek Railroad Company	05/10/1893	04/30/1915	
Golden Circle Railroad Company	07/01/1898	04/30/1915	
Midland United Company			Employer is not covered
Midland Utilities Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Midland Valley Railroad Company	06/04/1903	03/31/1967	Merged into Texas and Pacific Railway Company
Midtown TDR Ventures, LLC c/o Argent Ventures			Not a covered Employer
Midvale Steel and Ordnance Company			Not an employer at least with respect to the operation of its plant at Coatesville, Pennsylvania
Midville, Swainsboro and Red Bluff Railroad	11/05/1888	03/29/1900	See Georgia & Florida Railroad
Midway and Oakdale Railway Company, The	07/01/1901	12/30/1902	See Pennsylvania Railroad Company
Midway Railroad Company	04/27/1962	02/02/1973	Successor to railroad operations of the Ohio Midland Light & Power Co.
Midwest Coal Handling Co., Inc.			Employer is not covered
Midwest Commodities, Inc.			Investigation closed 12/11/1997
Midwest Maintenance Service			Employer is not covered
Midwest Terminal Railway Company			See Rochelle Railroad Company
Midwestern Stock Yards Company			Employer is not covered. Prior to 1935, the Union Stockyards Co. of Fargo was known by this name
Mi-Jack Products, Inc.			Employer is not covered
Mile-Hi Transportation Consultants Enterprises, Inc.			Investigation closed 12/06/1993
Miles Planting and Manufacturing Company			Employer is not covered
Milford-Bennington Railroad Co., Inc.	07/20/1992	DATE	Employer became covered on July 20, 1992, the date on which it began rail operations and as of which it first compensated employees.
Milford and Woonsocket Railroad Company	05/01/1855	12/19/1910	See New York, New Haven and Hartford Railroad Company, The
Mill Creek Flume and Manufacturing Company	03/01/1880	06/14/1887	See Northern Pacific Railway Company
Mill Creek & Little River Railway & Navigation Company	07/01/1908	06/30/1911	No records are available
Mill Creek and Mine Hill Navigation and Railroad Company	07/15/1829	02/28/1950	Merged into Reading Company
Mill Haven Company			Employer is not covered
Mill Valley & Mount Tamalpais Scenic Railway Company			Employer is not covered
Milledgeville and Asylum Dummy Railroad Company	12/31/1888	06/28/1893	See Georgia Railroad (Lessee Organization)
Milledgeville Railway Company	02/14/1896	12/03/1973	See Georgia Railroad (Lessee Organization)
Millen and Southern Railway Company	03/26/1890	10/10/1897	See Georgia & Florida Railroad
Millen and Southwestern Railroad Company	10/11/1897	08/11/1907	See Georgia & Florida Railroad
Millennium Marine Rail, LLC (See Maher Terminals, Inc.)			Investigation closed 2/22/05
Miller, Addison, Company			Not an employer and service under various contracts is not creditable service
Miller, Addison, Inc.			Not an employer and service under various contracts is not creditable service
Miller, Addison, Incorporated			Not an employer and service under various contracts is not creditable service
Miller, Addison, Inc.	08/21/1928	06/01/1935	Service is creditable to the Minnesota Transfer Railway Company
Miller, Albert, & Company			Employer is not covered
Miller and Colianni			Not an employer and service under various contracts is not creditable service

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Millers Creek Railroad Company	07/01/1910	12/31/1924	Records prior to 11/01/1923 are not available. See Chesapeake and Ohio Railway Company, The
Millersburg, Jerome Villi & Greenwich Railroad Co., The	12/31/1895	03/02/1897	See Lorain, Ashland & Southern Railroad Company, The
Milliken Refining Company			Employer is not covered
Milltown Air Line Railway	09/24/1903	05/01/1927	See Lakeland Railway Company, Incorporated
Milne Chair Company			Employer is not covered
Milner & North Side Railroad Company	04/15/1910	11/27/1915	
Milstead Railroad Company	06/18/1909	12/31/1961	
Milwaukee, Bay View and Chicago Railroad Company	07/01/1891	04/30/1896	See Elgin, Joliet and Eastern Railway Company
Milwaukee, Benton Harbor & Columbus Railway Company	08/10/1897	05/06/1903	See Pere Marquette Railway Company
Milwaukee Car Manufacturing Company			Employer is not covered
Milwaukee, Dexterville and Northern Railroad Company	08/27/1884	06/29/1891	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Milwaukee Electric Railway and Light Company, The			Employer is not covered
Milwaukee Electric Railway & Transport Company, The			Employer is not covered
Milwaukee Employees Pension Association			Employer is not covered
Milwaukee Hospital Association	05/13/1915	02/29/1980	
Puget Sound Hospital Advisory Board	10/01/1908	07/17/1915	
Milwaukee-Kansas Cty Southern Joint Agncy (K C, Missouri)	01/01/1944	08/26/1986	Name changed to Soo-Kansas City Southern Joint Agency 08/26/1986
Milwaukee, Lake Shore and Western Railway Company	02/13/1883	08/19/1893	See Chicago and North Western Transportation Company
Milwaukee Land Company			Not an employer , however, certain individuals are in the acctng group & appear to be joint employees of both the Milwaukee Land Co. & the Chgo Milwaukee, St. Paul & Pacific RR Co. Employer is not covered
Milwaukee Livestock Exchange			
Milwaukee Livestock Handling Company	11/01/1944		Ceased to be an employer on December 15, 1981. Articles of Dissolution
Milwaukee, Menominee Falls and Western Railway Company	10/26/1885	12/10/1891	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Milwaukee Motor Transportation Company, The	03/15/1943	07/01/1960	Not an employer and service under a contract dated 03/15/1943 is creditable
Milwaukee and Northern Railroad Company	06/05/1880	06/25/1893	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Milwaukee Northern Railroad Company			Employer is not covered
Milwaukee Railway Hospital Association			Milwaukee Hospital Association Incorporated and operated under this name until 03/13/1916
Milwaukee Refrigerator Transit and Car Company			Employer is not covered
Milwaukee Road Inc., The	02/19/1985	12/31/1985	Ceased being an employer on December 31, 1985, The Date Merged out of Business.
Milwaukee, Rockford & Southwestern Railroad Company	05/01/1936	04/07/1937	See Alton Railroad Company, The
Rutland, Toluca and Northern Railroad Company	07/25/1909	04/30/1936	
Toluca and Eastern Railroad Company, The	07/01/1897	05/14/1902	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Toluca, Marquette and Northern Railroad Company	05/15/1900	07/25/1910	
Milwaukee Solvay Coke Company			Employer is not covered
Milwaukee Stock Yards Company	09/20/1905	10/31/1944	An employer with respect only to its carrier operations
Milwaukee and Superior Railway Company, The	12/11/1891	10/17/1900	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Milwaukee Terminal Railway Company (Washington)	09/30/1909	01/01/1919	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Milwaukee Terminal Railway Company (Wisconsin)			Service & Comp creditable as service to the Minneapolis, St. Paul & Sault Ste. Marie Railway Co.
Minarets and Western Railway Company	03/19/1921	11/26/1934	Predecessor of the Southern Pacific Company. See Southern Pacific Company
Minden Railroad			Minden Railroad & Compress Company was known by this name
Minden Railroad & Compress Company	08/22/1882	07/08/1898	See Louisiana & Arkansas Railway Company (Delaware)
Mine Hill Railroad Company	12/31/1891	04/02/1912	See Lehigh and Hudson River Railway Company, The
Mine Hill and Schuylkill Haven Railroad Company	04/15/1829	10/01/1951	Properties acquired by the Reading Company
Miner-Edgar Chemical Corporation			Employer is not covered
Miner-Edgar Company			Employer is not covered
Miner Enterprises, Inc.			Investigation closed 07/22/1992
Miner Railcar Parts, Inc.			Investigation closed 08/12/1992
Miner Railcar Services, Inc.			Investigation closed 02/16/1995
Mineral Point and Northern Railway Company	12/31/1904	03/01/1930	
Mineral Range Railroad Company	11/03/1871	10/31/1949	Properties acquired by the Duluth, South Shore and Atlantic Railroad Company
Mineral Range, Inc	06/01/2013	DATE	MRI became a covered employer effective June 1, 2013, the date it first compensated its employees
Mineral Wells & Eastern Railway Company	04/03/1990	10/21/1992	Ceased to be a rail carrier employer effective effective October 21, 1992, the date on which it ceased operations.
Minneapolis, Anoka and Cuyuna Range Railroad Company	01/01/1930	12/31/1975	Records prior to April 1915 are not available
Minneapolis, Anoka and Cuyuna Range Railway Company	03/03/1915	12/31/1929	
Minneapolis and Northern Railway Company	01/25/1913	03/02/1915	
Minneapolis, Anoka and Cuyuna Range Railway Company	03/03/1915	12/31/1929	See Minneapolis, Anoka and Cuyuna Range Railroad Company
Minneapolis Belt Line Company	02/28/1918	02/29/1920	See Great Northern Railway Company
Minneapolis Eastern Railway Company	06/18/1878	12/31/1972	Ceased to be an employer on 12/31/1972, the date last operated.
Minneapolis Industrial Railway Company	09/13/1932	10/01/1995	Ceased being an employer on October 1, 1995 date parent company merged into Union Pacific.
Electric Short Line Railway Company	12/01/1908	04/30/1924	
Minnesota Western Railroad Company	05/01/1924	09/12/1932	
Minnesota Western Railway Company	09/13/1932	09/02/1959	Name by which Minneapolis Industrial Railway Company was known during this period

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Minneapolis, New Ulm and Southwestern Railroad Company	10/05/1895	02/09/1899	See Minneapolis & St. Louis Railway Company, The
Minneapolis and Northern Railway Company	01/25/1913	03/02/1915	See Minneapolis, Anoka and Cuyuna Range Railroad Company
Minneapolis, Northfield and Southern Railway	07/18/1918	6/30/1982	Ceased to be an employer 6/30/1982 when it merged into SOO LINE RR (1606).
Minneapolis, St. Paul, Rochester & Dubuque Elctrc Trctn	09/26/1907	08/15/1918	
Minneapolis and Pacific Railway Company	09/04/1884	06/10/1888	See Minneapolis, St. Paul & Sault Ste. Marie Railway Company
Minneapolis & Rainy River Railway Company	08/01/1904	08/28/1932	
Minneapolis, Red Lake and Manitoba Railway Company	06/15/1904	09/02/1938	
Red Lake Transportation Company's Railroad	11/23/1897	10/31/1905	
Minneapolis & St. Louis Railroad Company, The	07/01/1916	12/01/1943	Company's properties were acquired by The Minneapolis & St. Louis Railway Company
Minneapolis and St. Louis Railroad Company, The	11/02/1894	06/30/1916	See Minneapolis & St. Louis Railway Company, The
Minneapolis & St. Louis Railroad Corporation, The	12/01/1943	12/01/1944	Merged with Minneapolis & St. Louis Railway Company, The, 12/01/1944
Minneapolis & St. Louis Railway Benefit Association			Employer is not covered
Minneapolis & St. Louis Railway Company	05/26/1870	06/01/1881	See Minneapolis & St. Louis Railway Company, The
Minneapolis and St. Louis Railway Company	03/02/1881	11/01/1894	See Minneapolis & St. Louis Railway Company, The
Minneapolis & St. Louis Railway Company, The	12/01/1943	10/31/1960	Purchased by the Chicago & North Western Railway Company
Central Iowa Railway Company	01/01/1878	05/15/1889	
Central Iowa Railway Company (of Illinois)	12/07/1882	08/01/1888	
Des Moines & Fort Dodge Railroad Company	02/04/1874	08/09/1915	
Iowa Central Railway Company	05/14/1888	01/01/1912	
Iowa Central & Western Railway Company	10/29/1898	07/01/1916	
Minneapolis, New Ulm & Southwestern Railroad Company	10/05/1895	02/09/1899	
Minneapolis & St. Louis Railroad Company, The	07/01/1916	12/01/1943	
Minneapolis and St. Louis Railroad Company, The	11/02/1894	06/30/1916	
Minneapolis & St. Louis Railroad Corporation, The	12/01/1843	12/01/1944	Merged
Minneapolis & St. Louis Railway Company	05/26/1870	06/01/1881	
Minneapolis and St. Louis Railway Company	03/02/1881	11/01/1894	
Minnesota Western Railroad Company	03/01/1953	05/26/1970	
Minneapolis, St. Paul and Ashland Railway Company	06/30/1897	06/30/1908	No records are available
Minneapolis, St. Paul, Rochester & Dubuque Electric Trctn	09/26/1907	08/15/1918	See Minneapolis, Northfield and Southern Railway
Minneapolis, St. Paul & Sault Ste. Marie Railroad Company	09/01/1944	12/29/1960	See Duluth, South Shore and Atlantic Railroad Company
Abbotsford and Northeastern Railroad Company, The	04/15/1889	01/29/1910	
Bismarck, Washburn and Great Falls Railway Company	05/13/1889	05/03/1904	
Fairmont and Veblen Railway Company	12/18/1912	06/30/1915	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Marshfield and Southeastern Railway Company	02/20/1896	04/30/1901	
Minneapolis and Pacific Railway Company	09/04/1884	06/10/1888	
Minneapolis, St. Paul & Sault Ste. Marie Railway Company	06/11/1888	08/31/1944	
Minneapolis, Sault Ste. Marie & Atlantic Railway Company	03/30/1887	06/10/1888	
Minneapolis, Sault Ste. Marie & Atlantic Railway Co., The	09/29/1883	04/12/1887	
Minnesota, Saint Croix and Wisconsin Railroad Company	06/28/1884	05/31/1888	
Penokee Railroad Company	09/01/1886	06/30/1888	
Port Edwards, Centralia and Northern Railway Company	01/23/1890	02/19/1896	
Rice Lake, Dallas & Menominee Railway Company	09/09/1893	09/30/1900	
Stanley, Merrill & Phillips Railway Company	08/21/1893	04/16/1923	
Wisconsin Central Company	06/17/1887	07/12/1899	
Wisconsin Central Railroad Company	07/10/1871	07/12/1899	
Wisconsin Central Railway Company	12/30/1897	03/31/1909	
Wisconsin and Minnesota Railroad Company	08/07/1879	05/31/1888	
Wisconsin & Northern Railroad Company	05/23/1906	07/31/1921	
Minneapolis, St. Paul & Sault Ste. Marie Railway Company	06/11/1888	08/31/1944	See Minneapolis, St. Paul & Sault Ste. Marie Railroad Company
Minneapolis and St. Paul Suburban Railroad Company, The			Employer is not covered
Minneapolis and St. Paul Terminal Railway Company	05/07/1903	03/25/1904	See Chicago, Rock Island & Pacific Railroad Company
Minneapolis, Sault Ste. Marie & Atlantic Railway Company	03/30/1887	06/10/1888	See Minneapolis, St. Paul & Sault Ste. Marie Railroad Company
Minneapolis, Sault Ste. Marie & Atlantic Railway Company, The	09/29/1883	04/12/1887	See Minneapolis, St. Paul & Sault Ste. Marie Railroad Company
Minneapolis Steel & Machinery Company			Not an employer and service under a contract dated 09/19/1922 is not creditable
Minneapolis Street Railway Company			Employer is not covered
Minneapolis Union Railway Company	12/01/1881	06/30/1907	See Great Northern Railway Company
Minneapolis Western Railway Company	10/25/1894	12/31/1921	See Great Northern Railway Company
Minnesota-Atlantic Transit Company			Employer is not covered
Minnesota Belt Line Railway and Transfer Company	12/31/1892	10/24/1898	See Minnesota Transfer Railway Company, The
Minnesota By-Products Coke Company			Employer is not covered. Succeeded sometime in 1933 by the Koppers Gas & Coke Company
Minnesota Central Railroad Co.	12/16/1994	08/03/2000	Sub. of Pioneer Railcorp.,5/1999, purchased by Cascade RailCorp. 8/31/2000, KBN, Inc. obtained control of
Minnesota Central Railroad Co.	12/16/1994	08/03/2000	Minnesota Central & St. Croux Valley Railroad Company.
Minnesota Commercial Railway Company	02/01/1987	DATE	
Minnesota, Dakota & Western Railway Company	10/30/1902	DATE	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
International Bridge & Terminal Company	10/30/1902	08/15/1910	Name by which Minnesota, Dakota & Western Railway Company was known during this period
Minnesota & Great Northern Railway	03/31/1904	07/01/1907	See Great Northern Railway Company
Minnesota and International Railway Company	07/17/1900	10/22/1941	See Northern Pacific Railway Company
Minnesota Land & Construction Company			Employer is not covered
Minnesota Land Department	01/01/1892	08/15/1937	See Duluth, Missabe and Iron Range Railway Company
Minnesota and Manitoba Railroad Company, The	04/12/1899	01/31/1996	Assets transferred to Canadian National Railways d/b/a Duluth, Winnipeg & Pacific effec. 01/31/1996
Minnesota Midland Railway Company	01/15/1876	02/12/1883	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Minnesota & North Wisconsin Railroad Company	07/01/1900	01/01/1912	Leased from the Minneapolis, St. Paul & Sault Ste. Marie Railway Company
Minnesota Northern Railroad, Inc.	12/27/1996	DATE	Subsidiary of RailAmerica, Inc. - 08/31/2000, sold to KBN, Inc.
Minnesota Northwestern Electric Railway Company	10/01/1913	03/15/1940	See Minneapolis, St. Paul & Sault Ste. Marie Railroad Company
Minnesota and Northwestern Railroad Company	03/01/1854	12/08/1887	See Chicago Great Western Railway Company (of 1941)
Minnesota and Northwestern Railroad Company (Illinois)	02/25/1886	06/13/1894	See Chicago Great Western Railway Company (of 1941)
Minnesota & North-Western Railway Company	12/31/1894	06/14/1905	See Wisconsin & Michigan Railroad Company
Minnesota and Ontario Paper Company			Not an employer & individuals engaged in its so-called "woods service" is not creditable
Minnesota Prairie Line, Inc.	10/11/2002	DATE	Wholly owned subsidiary of Twin Cities & Western Railroad, BA # 3664
Minnesota Railroads	04/01/1946	11/30/1985	Dissolution of the Association
Minnesota River Bridge Company			Employer is not covered
Minnesota, Saint Croix and Wisconsin Railroad Company	06/28/1884	05/31/1888	See Minneapolis, St. Paul & Sault Ste. Marie Railway Company
Minnesota Steel Company			Employer is not covered
Minnesota Southern Railway, Inc,	11/27/2000	DATE	Covered employer effective November 27,2000.
Minnesota Transfer Railway Company, The	03/10/1883	01/31/1987	Assets were sold to the Minnesota Commercial Railway Company
Minnesota Belt Line Railway and Transfer Company	12/31/1892	10/24/1898	
Union Stock Yards - Minnesota Transfer	12/31/1880	03/01/1884	
Minnesota Transportation Museum, Inc			Employer is not covered
Minnesota Valley Engineering, Inc.			Investigation closed 04/07/1994
Minnesota Valley Transportation Company, Inc. Southwest	02/13/1984	07/02/1986	Name changed to MNVA Railroad, Inc. effective 07/03/1986
Minnesota Western Railroad Company	05/01/1924	09/12/1932	See Minnesota Western Railway Company and Minneapolis & St. Louis Railway Company, The
Minnesota Western Railway Company	09/13/1932	09/02/1959	On 09/03/1959, name was changed to the Minneapolis Industrial Railway Company
Minnesota & Wisconsin Railroad Company	11/27/1896	06/07/1902	See Chicago, St. Paul, Minneapolis and Omaha Railway Company
Minnesota & Wisconsin Railway Company	07/11/1892	11/30/1896	See Chicago, St. Paul, Minneapolis and Omaha Railway Company
Minnesota Zephyr Limited			Employer is not covered. An excursion railroad operating dining car services.
Miscauno & North-Western Railway Company	12/12/1886	06/30/1888	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Mission Mountain Railroad, Inc.	12/27/2003	12/09/2010	Name Changed to Mission Mountain Railroad, LLC as a result of an internal restructuring transaction.
Mission Mountain Railroad, LLC	12/09/2010	DATE	Name Change as a result of an internal restructuring transaction.
Missisquoi Valley Railroad Company	12/24/1886	06/30/1888	See Central Vermont Railway, Inc.
Mississippi-Alabama Railroad Authority			Employer is not covered
Mississippi & Alabama Railroad Company	08/09/1922	03/31/1950	
Pascagoula, Moss Point and Northern Railroad Company	05/01/1912	06/30/1915	
Pascagoula Northern Railroad	09/01/1909	04/30/1912	
Mississippi, Arkansas and Western Railway Company	01/01/1903	01/01/1918	Service prior to January 1903 is not creditable
Mississippi Central Railroad Company	11/27/1897	04/30/1967	Company was merged into the Illinois Central Railroad Company
Mississippi Central Railroad Company	03/01/1982	DATE	Subsidiary of Pioneer Railcorp. Updated on 6/18/09 still reporting. (ET).
Natchez Trace Railroad	03/01/1982	01/12/1993	Name by which Mississippi Central Railroad was known during this period
Mississippi Delta Railroad			See C&J Railroad Company d/b/a Mississippi Delta Railroad
Mississippi Delta Railroad	12/31/1985	07/31/2001	Name changed to; Gulf and Ohio Railways D/B/A Mississippi Delta Railroad on 12/31/1985. See G-215 .
Mississippi Eastern Railway Company	07/06/1903	12/26/1942	Records prior to August 1917 are not available
Mississippi Export Railroad Company	11/08/1922	DATE	Update on the status of MR still reporting employees earnings as of 6/3/09. (ET)
Mississippi, Hill City and Western Railway Company	09/10/1909	11/22/1915	Prior to 09/10/1909, the company was not an employer. See Hill City Railway Company
Mississippi Port Railway Company			Investigation closed 05/19/1994
Mississippi Power Company			Employer is not covered
Mississippi Rail Group, Inc. d/b/a Kosciusko & Southwestern Railway	05/01/2000	DATE	Track & right-of-way of railroad is owned by the State of Mississippi Dept. of Transportation. Mississippi Rail Group has a 10-yr lease to operate the line with option to renew.
Mississippi Railroad Association	01/01/1944	DATE	
Mississippi River & Bonne Terre Railway	05/11/1888	07/30/1945	Company's properties acquired by the Missouri-Illinois Railroad Company
Mississippi River Bridge Company, The	04/25/1873	04/29/1895	See Alton Railroad Company, The
Mississippi River, Hamburg and Western Railway Company	06/03/1897	08/31/1909	See Missouri Pacific Railroad Company
Mississippi River Western Railway Company	04/01/1927	01/31/1931	No records are available. See St. Louis-San Francisco Railway Company
Mississippi & Schoona Valley Railroad Company			Name by which Mississippi & Skuna Valley Railroad Company was known prior to 04/29/1926
Mississippi & Skuna Valley Railroad Company	06/01/1925	DATE	Prior to 04/29/1926, known as Mississippi & Schoona Valley RR Co. Owned by Weyerhaeuser Company
Mississippi Southern Railroad	08/01/1922	10/31/1930	See Hines, Edward, Yellow Pine Trustee
Mississippi Southern Railroad, Inc.	03/29/2005	12/09/2010	Subsidiary of Watco Companies. Name changed from Mississippi Southwestern RR. Inc to Mississippi Southwestern RR, LLC
Mississippi Southern Railroad, LLC	12/09/2010	DATE	Name Change as a result of an internal restructuring transaction.
Mississippi Southwestern Railroad			Employer is not covered.
Mississippi Tennessee Holdings, LLC	05/31/2003	DATE	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Mississippi & Tennessee Railnet, Inc.	06/23/1998	06/30/2003	Assets sold to Mississippi Tennessee Holdings, LLC
Mississippi & Tennessee Railroad Company	10/00/1852	01/31/1888	
Mississippi Tennessee Railroad, LLC	05/31/2003	DATE	
Mississippi, Terre-aux-Boeuf and Lake Railroad Company	03/23/1877	10/26/1886	See Louisiana Southern Railway Company. Prior service is not creditable
Mississippi Valley Barge Line Company			Employer is not covered
Mississippi Valley Investment Company			Employer is not covered
Mississippi Valley Public Service Company			See Wisconsin Railway Light and Power Company
Mississippi Valley Railway Company	09/10/1904	10/15/1914	No records are available
Mississippi & Western Railroad Company	01/01/1918	01/01/1932	No records are available
Mississippian Railway	04/30/1923	08/26/1980	Assets sold to Mississippian Railway, Inc., a wholly owned subsidiary of National Railway Utilization Corp.
Mississippian Railway Cooperative, Inc.	10/29/1986	DATE	
Mississippian Railway, Inc.	08/27/1980	10/28/1986	Sold to Itawamba County Development Council
Missouri and Arkansas Railway Company	04/16/1935	07/18/1950	
Eureka Springs Railway Company	02/27/1882	02/01/1900	
Missouri and North Arkansas Railroad Company	08/04/1906	04/23/1922	
Missouri and North Arkansas Railway Company	04/24/1922	04/15/1935	
St. Louis and North Arkansas Railway Company	05/25/1899	08/03/1906	
Missouri and Arkansas Transportation Company			Employer is not covered
Missouri Central Railroad Company	10/08/1999	DATE	Owned by General Railway Corporation and Ameren ERC, Inc.
Missouri Farmers Association Stockyards			Employer is not covered
Missouri and Illinois Bridge and Belt Railroad Company	08/04/1904	12/29/1966	Merged into the Chicago, Burlington and Quincy Railroad Company
Missouri-Illinois Railroad Company	01/08/1921	10/31/1978	11/01/1978, merged into Missouri Pacific Railroad Company (Delaware Corp.)
Centralia and Chester Railroad Company (of 1885)	12/07/1885	02/10/1894	
Centralia and Chester Railroad Company (of 1894)	02/10/1894	05/31/1900	
Illinois Southern Railway Company, The	05/24/1900	02/05/1921	
St. Louis & Southern Illinois Railroad Company		10/10/1902	
Southern Missouri Railway Company		10/15/1903	
Missouri & Kansas Interurban Railway Company			The Missouri and Kansas Railway Company was also known by this name
Missouri, Kansas & Oklahoma Coach Lines			Employer is not covered
Missouri, Kansas and Oklahoma Railroad Company (of 1901)	05/15/1902	12/11/1903	Service creditable to the Missouri-Kansas-Texas Railroad Company
Missouri, Kansas and Oklahoma Railroad Company (of 1903)	12/12/1903	06/30/1904	Service creditable to the Missouri-Kansas-Texas Railroad Company
Missouri and Kansas Railroad Company, The	06/15/1929	08/10/1940	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Missouri and Kansas Railway Company	04/27/1904	06/14/1929	Known as the Missouri and Kansas Interurban Railway
Missouri and Kansas Railway Company	04/27/1904	06/14/1929	See Missouri and Kansas Railroad Company, The
Missouri, Kansas & Texas Land Bureau	07/05/1905	06/30/1906	Service creditable to the Missouri-Kansas-Texas Railroad Company
Missouri-Kansas-Texas Railroad Company (Missouri)	07/06/1922	06/30/1960	Merged into Missouri-Kansas-Texas Railroad Company (Delaware)
Cleveland, St. Louis & Kansas City Railway	03/22/1888	05/10/1890	
Ft. Scott, Iola and Western Railway Company, The	06/24/1901	04/10/1902	
Kansas City, Eldorado & Southern Railway Company	06/28/1892	11/11/1899	
Kansas City & Pacific Railroad Company, The	07/24/1886	11/24/1899	
Missouri, Kansas & Texas Railway Company	12/12/1870	03/31/1923	
Missouri, Kansas & Texas Terminal Co. of Kansas City	04/26/1905	04/05/1906	
Missouri Midland Railway Company	12/27/1898	02/28/1901	
Parsons and Pacific Railroad Company	12/16/1885	07/27/1887	
Wichita Falls & Northwestern Railway Co., The (Oklahoma)	10/05/1906	03/31/1923	
Missouri-Kansas-Texas Railroad Company (Delaware)	07/01/1960	08/12/1988	Lost its status as a legal entity as a result of corporate merger.
Missouri-Kansas-Texas RR Company (Oklahoma City Div.)	04/01/1923	04/30/1924	See Oklahoma City-Ada-Atoka Railway Company
Missouri-Kansas-Texas Railroad Company of Texas	01/24/1923	06/30/1960	Merged into Missouri-Kansas-Texas Railroad Company (Delaware)
East Line and Red River Railroad Company	03/22/1871	03/08/1893	
Missouri-Kansas-Texas Railroad Company (Missouri) 1812	07/06/1922	06/30/1960	Merged
Missouri, Kansas & Texas Railway Company (Lines in Texas)	02/04/1887	12/31/1891	
Missouri, Kansas & Texas Railway Company of Texas, The	10/28/1891	03/31/1923	
Sherman, Shreveport & Southern Railway Company, The	02/01/1893	05/06/1901	
Texas Central Railway Company, The	05/30/1879	02/25/1893	
Wichita Falls & Northwestern Railway Company of Texas, The	09/26/1906	04/30/1911	
Missouri-Kansas-Texas RR Employees' Hospital Assn			Successor to the Missouri, Kansas & Texas Railway Employees' Hospital Association
Missouri, Kansas & Texas Railway Company	12/12/1870	03/31/1923	Operated by Missouri Pacific Railway Co. as lessee of the property of Missouri, Kansas & Texas Railway
Missouri, Kansas & Texas Railway Company (Lines in Texas)	02/04/1887	12/31/1891	See Missouri-Kansas-Texas Railroad Company of Texas
Missouri, Kansas & Texas Railway Co. (Oklahoma City Div.)	02/04/1887	03/31/1923	See Oklahoma City-Ada-Atoka Railway Company
Missouri, Kansas & Texas Railway Company of Texas	10/01/1891	04/01/1923	See Missouri-Kansas-Texas Railroad Company of Texas
Missouri, Kansas & Texas Railway Company of Texas, The	10/28/1891	03/31/1923	See Missouri-Kansas-Texas Railroad Company of Texas

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Missouri, Kansas & Texas Railway Employees' Hospital Assn	07/30/1913	05/16/1923	Succeeded by the Missouri-Kansas-Texas Railroad Employees' Hospital Association
Missouri, Kansas & Texas Terminal Company of Kansas City	04/26/1905	04/05/1906	See Missouri-Kansas-Texas Railroad Company
Missouri, Kansas & Texas Transportation Company			Employer is not covered
Missouri & Louisiana Railroad Company, The	05/05/1898	09/19/1914	See Bevier & Southern Railroad Company and Neame, Carson & Southern Railroad
Missouri Lumber and Mining Company			Employer is not covered
Missouri Midland Railway Company	12/27/1898	02/28/1901	See Missouri-Kansas-Texas Railroad Company
Missouri North Central Railroad			See Motive Rail, Inc.
Missouri and North Arkansas Railroad Company	08/04/1906	04/23/1922	See Missouri and Arkansas Railway Company
Missouri and North Arkansas Railway Company	04/24/1922	04/15/1935	See Missouri and Arkansas Railway Company
Missouri & Northern Arkansas RR Co., Inc. (Kansas Corp.)	12/31/1992	DATE	Subsidiary of Railtex, Inc.
Missouri, Oklahoma and Gulf Railroad Company	02/15/1912	03/01/1920	See Kansas, Oklahoma and Gulf Railway Company
Missouri, Oklahoma and Gulf Railway Company	10/29/1904	02/29/1920	See Kansas, Oklahoma and Gulf Railway Company
Missouri, Oklahoma & Gulf Railway Company of Texas	10/29/1910	04/01/1921	See Kansas, Oklahoma and Gulf Railway Company
Missouri Pacific Employees Health Association			MPEHA formerly known as Missouri Pacific Employees' Hospital Association is not covered
Missouri Pacific Employees' Hospital Association			Employer is not covered. Prior to 03/18/54, known as the Missouri Pacific Hospital Association
Missouri Pacific Freight Transport Company	04/05/1938	09/01/1951	See Missouri Pacific Railroad Company
Missouri Pacific Hospital Association			3/18/1953 name changed to Missouri Pacific Employees' Hosp. See Hosp. Service, Missouri Pacific RR
Missouri Pacific Lines Employees' Hospital Association	08/01/1932	04/30/1971	
International and Great Northern Employees Hospital	01/01/1915	08/01/1932	Name by which Missouri Pacific Lines Employee's Hospital Assn was known during this period
Missouri Pacific Lines Hospital Association	08/01/1932	09/30/1940	Name by which Missouri Pacific Lines Employee's Hospital Assn was known during this period
Texas & Pacific Railway Employees' Hospital Association	06/10/1919	12/31/1987	Merged
Missouri Pacific Lines Hospital Association	08/00/1932	09/30/1940	Name changed on 09/30/1940 to the Missouri Pacific Lines Employees' Hospital Association
Missouri Pacific Railroad Company (Delaware Corp.)	03/01/1917	03-03-1997	covered terminated g-215 7-7-1997
Abilene and Southern Railway Company	01/13/1909	10/31/1978	Merged
Arkansas Central Railroad Company	04/22/1897	03/01/1922	
Arkansas and Louisiana Railway Company	09/13/1882	08/31/1909	
Arkansas Midland Railroad Company (of 1878)	05/15/1878	08/31/1909	
Arkansas Southwestern Railway Company	04/09/1900	02/01/1910	
Asherton and Gulf Railway Company	03/09/1909	03/02/1956	
Asphalt Belt Railway Company	06/09/1923	03/02/1956	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Atchison, Colorado and Pacific Railroad Company, The	06/23/1879	12/20/1898	
Atchison, Colorado & Pacific Railway Company, The	06/01/1898	06/11/1899	
Atchison, Jewell County and Western Railroad Company	07/05/1879	12/20/1898	
Atchison, Jewell County & Western Railway Company, The	12/21/1898	06/11/1899	
Beaumont, Sour Lake & Western Railway Company, The	08/08/1903	03/02/1956	
Brinkley, Helena and Indian Bay Railroad Company	07/22/1889	08/31/1909	
Brinkley and Helena Rail Road Company	01/01/1889	07/21/1889	
Camden and Alexandria Railway Company	04/03/1889	05/26/1892	
Cape Girardeau Northern Railway (Portion)	02/13/1913	09/12/1927	
Carthage and Western Railway Company	06/19/1902	01/18/1910	
Central Branch Railway Company, The	06/12/1899	08/08/1909	
Central Branch Union Pacific Railroad Company	01/01/1867	06/29/1898	
Central Branch Union Pacific Railway Company, The	06/30/1898	06/11/1899	
Chicago & Eastern Illinois Railroad Company	11/01/1941	10/14/1976	
Coal Belt Electric Railway Company	05/07/1901	10/31/1927	
Coal Belt Railway	03/27/1903	08/31/1909	
Council Grove, Osage City and Ottawa Railway Company, The	01/13/1886	01/10/1891	
Council Grove, Smoky Valley and Western Railway Co., The	06/08/1886	01/10/1891	
Denver, Memphis and Atlantic Railway	11/17/1884	01/10/1891	
Eldorado, Marion & Southwestern Railroad Company	07/01/1906	12/30/1913	
Farmerville & Southern Railroad Company	03/30/1903	08/31/1909	
Fort Scott Belt Terminal Railway Company, The	10/12/1889	07/19/1891	
Fort Scott Central Railway Company, The	07/20/1891	08/09/1909	
Fort Scott & Eastern Railway Company, The	10/12/1889	07/19/1891	
Fort Scott & Southern Railway Company, The	10/12/1889	07/19/1891	
Fort Scott, Wichita and Western Railway Company, The	07/06/1887	07/01/1891	
Fort Worth Belt Railway Company	11/26/1895	10/31/1978	
Garland Western Railway Company	04/17/1903	08/31/1909	
Gurdun and Fort Smith Northern Railway Company	03/17/1905	08/31/1909	
Gurdun and Fort Smith Railroad	06/11/1900	08/31/1909	
Harrin and Johnson City Railway Company	09/22/1905	08/31/1909	
Houston and Brazos Valley Railway Company	04/03/1907	03/02/1956	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Houston, Central Arkansas & Northern Rail Road Company	05/10/1889	04/29/1893	
Houston, Central Arkansas & Northern Railway Company	01/01/1890	12/13/1893	
Houston North Shore Railway Company	06/07/1925	03/02/1956	
Iberia, St. Mary & Eastern Railroad Company	10/08/1909	03/02/1956	
Intenational & Great Northern Employees Hospital Assn	01/01/1915	08/01/1932	Name by which Missouri Pacific Railroad Co. (Delaware) was known during this period
International-Great Northern Railroad Company	08/21/1922	03/02/1956	
Inter-State Railroad Company, The	05/29/1885	06/29/1890	
Interstate Railway Company, The	06/30/1890	01/10/1891	
Johnson City Connecting Railway Company	12/04/1911	03/11/1913	
Joplin and Western Railway Company	05/07/1890	01/17/1910	
Kansas and Arkansas Valley Railroad Company, The	11/13/1888	01/09/1890	
Kansas City, Watkins and Gulf Railway Company	06/07/1887	05/25/1902	
Kansas, Nebraska and Dakota Railway Company	08/14/1885	01/10/1891	
Leroy and Caney Valley Air Line Rail Road Company, The	06/10/1885	05/28/1909	
Little Rock and Fort Smith Railway, The	06/12/1875	04/12/1906	
Little Rock, Hot Springs and Texas Railway	12/11/1893	07/17/1899	
Little Rock and Hot Springs Western Railroad Company	07/18/1899	10/11/1911	
Little Rock Junction Railway	12/08/1883	01/01/1890	
Little Rock & Monroe Railway Company, The	08/13/1903	08/31/1909	
Marion and Harrisburg Railway Company	04/05/1905	03/11/1913	Merged
Marion and Johnston City Railway Company	08/07/1905	03/11/1913	
Memphis, Helena and Louisiana Railroad Company	01/15/1902	04/30/1903	
Mississippi River, Hamburg and Western Railway Company	06/03/1897	08/31/1909	
Missouri-Illinois Railroad Company	01/08/1921	10/31/1978	Merged
Missouri Pacific Railroad Company (Missouri Corp.)	03/01/1917	10/31/1978	Merged
Missouri Pacific Railroad Corporation in Illinois	06/02/1917	06/29/1918	
Missouri Pacific Railway Company, The	10/21/1876	08/12/1980	
Missouri Pacific Railway Company, The (1880)	08/11/1880	05/28/1909	
Missouri Pacific Railway Company, The (1909)	05/29/1909	05/11/1917	
Natchez, Red River & Texas Railroad Company	01/27/1881	03/22/1904	
Natchez & Southern Railway Company	12/17/1902	11/01/1965	Merged
Natchez & Western Railway Company	02/27/1904	01/25/1911	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Nebraska Southern Railway Company	10/07/1886	01/17/1910	
Nevada and Minden Railway Company	04/17/1885	05/28/1909	
Nevada and Minden Railway Company of Kansas	12/14/1885	05/28/1909	
New Iberia & Northern Railroad Company	05/11/1907	03/02/1956	Merged
New Orleans & Lower Coast Railroad Company	11/29/1916	10/31/1978	Merged
New Orleans & Northwestern Railroad Company	11/08/1902	08/31/1909	
New Orleans and Northwestern Railway Company	01/16/1890	10/31/1902	
New Orleans, Texas & Mexico Railway Company	02/29/1916	03/02/1956	
Omaha Belt Railway Company	09/10/1883	01/18/1910	
Omaha Southern Railway Company	02/15/1890	01/17/1910	
Orange and Northwestern Railroad Company, The	01/14/1901	03/02/1956	
Pacific Railway Company in Nebraska	03/31/1887	01/17/1910	
Pine Bluff and Western Railroad Company	10/05/1903	08/31/1909	
Pine Bluff and Western Railway Company	06/24/1899	10/04/1903	
Rio Grande City Railway Company	02/07/1924	03/02/1956	Merged
St. Joseph Belt Railway Company	10/01/1908	10/31/1978	Merged
St. Louis & Emporia Rail Road Company, The	02/02/1881	06/29/1890	
St. Louis, Brownsville & Mexico Railway Company, The	06/06/1903	03/02/1956	
St. Louis, Fort Scott & Wichita Railroad Company	10/20/1885	07/31/1887	
St. Louis, Iron Mountain and Southern Railway Company	04/30/1874	05/11/1917	
St. Louis Valley Railway	03/25/1901	04/30/1903	
St. Louis, Watkins and Gulf Railway Company	05/26/1902	08/31/1909	
Salina, Sterling and El Paso Railroad Company	12/17/1883	01/10/1891	
San Antonio Southern Railway Company	01/01/1920	03/02/1956	Merged
San Antonio, Uvalde and Gulf Railroad Company	04/19/1909	03/02/1956	Merged
San Benito & Rio Grande Valley Railway Company	04/19/1909	03/02/1956	Merged
Sedalia, Warsaw & South Western Railway Company	04/15/1891	01/18/1910	
Sedalia, Warsaw and Southern Railway Company	09/16/1879	05/12/1917	
Southwestern Arkansas and Indian Territory Railroad Co.	06/11/1884	04/08/1900	
Southwestern States Management Company	02/01/1978	12/31/1994	Merged
Springfield Southwestern Railway Company	02/19/1903	08/31/1909	
Sugar Land Railway Company	09/14/1893	03/02/1956	
Texas-New Mexico Railway	11/19/1927	10/31/1978	Merged

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Texas and Pacific Railway Company, The	03/03/1871	10/14/1976	
Texas Pacific-Missouri Pacific Terminal RR of New Orleans	10/26/1914	12/31/1977	Merged
Topeka, Salina and Western Rail Road Company, The	11/23/1880	01/10/1891	
Union Railway Company (Memphis, Tennessee)	02/01/1905	09/30/1966	Merged
Union Terminal Railway Company (of St. Joseph, Missouri)	11/22/1901	10/31/1978	Merged
Verdigris Valley, Independence & Western Railroad Co. The	05/06/1885	01/10/1891	
Wabash, Chester and Western Railroad Company, The	02/20/1878	04/12/1928	
Wabash Southern Railway Company	03/15/1905	08/31/1909	
Weatherford, Mineral Wells & Northwestern Railway Co.	07/02/1889	12/31/1987	Merged
White River Railway Company	02/08/1901	01/30/1903	
Wichita and Colorado Railway Company, The	07/27/1885	01/10/1891	
Missouri Pacific Railroad Company (Missouri Corp.)	03/01/1917	10/31/1978	11/01/1978, merged into Missouri Pacific Railroad Company (Delaware Corp.)
Missouri Pacific Railroad Corporation in Illinois	06/02/1917	06/29/1918	See Missouri Pacific Railroad Company
Missouri Pacific Railroad Corporation in Nebraska	05/01/1917	03/02/1956	Company's railroad has always been operated by the Missouri Pacific Railroad Company
Missouri Pacific Railway Company, The	10/21/1876	08/12/1880	See Missouri Pacific Railroad Company
Missouri Pacific Railway Company, The (of 1880)	08/11/1880	05/28/1909	See Missouri Pacific Railroad Company
Missouri Pacific Railway Company, The (of 1909)	05/29/1909	05/11/1917	See Missouri Pacific Railroad Company
Missouri Pacific Transportation Company	11/15/1928	12/31/1956	
Missouri Power & Light Company			Employer is not covered
Missouri River Despatch			Employer is not covered
Missouri River & North Western Railway Company	06/17/1904	04/30/1909	No records are available. See Rapid City, Black Hills & Western Railroad Company
Missouri South Eastern Railway			Investigation closed 05/17/1994
Missouri Southeastern Railway Company	12/01/1891	10/27/1898	See St. Louis-San Francisco Railway Company
Missouri Southern Railroad Company	02/23/1884	05/28/1941	
Missouri Valley and Blair Railway and Bridge Company	08/31/1882	04/30/1920	See Chicago and North Western Transportation Company
Missouri Valley Bridge & Iron Company			Not an employer and service under a contract dated 11/19/1927 is not creditable
Missouri Valley Car Service Association	01/01/1900	08/31/1915	See Western Weighing and Inspection Bureau
Missouri Valley Demurrage Bureau	01/01/1900	08/31/1915	See Western Weighing and Inspection Bureau
Missouri Valley Demurrage and Storage Bureau			The Missouri Valley Demurrage Bureau was known by this name
Missouri & Valley Park Railroad Corp.	07/04/2002	11/13/2009	Employer coverage was terminated effective November 13, 2009, the date Missouri & Valley Railroad Corporation was dissolved.
Mitchell-Crittenden Tie Company			Not an employer & service rendered to St. Louis Southwestern Railway Co. is not creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
M K Rail Corporation			No further actions to be taken at this time
M&M Railroad Consultants			Investigation closed 01/08/2001
MNVA Railroad, Inc.	02/13/1984	12/12/1994	Assets sold to Minnesota Central
Minnesota Valley Transportation Company, Inc.	02/13/1984	07/02/1986	Name by which MNVA Railroad, Inc. was known during this period
Mobile and Bay Shore Railway Company	11/07/1898	05/27/1903	See Gulf, Mobile and Ohio Railroad Company
Mobile and Birmingham Railroad Company			Employer is not covered. Operations began in 1873, leased & operated by Norfolk Southern Railway
Mobile and Birmingham Railroad Company	07/02/1895	03/01/1899	Service claimed on or after 08/29/1935 is creditable as service to the Southern Railway Co.
Mobile and Birmingham Railway Company	02/17/1887	07/01/1895	See Southern Railway Company
Mobile & Girard Railroad Company	07/01/1895	03/14/1896	See Central of Georgia Railway Company
Mobile & Gulf Railroad Company, The	07/01/1925	05/08/1990	Ceased being an employer on May 08, 1990. Company was dissolved.
Mobile, Jackson and Kansas City Railroad Company	12/12/1888	11/30/1909	See Gulf, Mobile and Ohio Railroad Company
Mobile Locomotive Services, Inc.			Investigation closed 01/22/1998
Mobile and Northwestern Railroad Company	07/20/1870	10/31/1889	See Yazoo and Mississippi Valley Railroad Company, The
Mobile and Ohio Rail Road Company	02/03/1848	07/31/1940	See Gulf, Mobile and Ohio Railroad Company
Mobile and Ohio Transportation Company			Employer is not covered
Mobile River Terminal Company, Inc.			Investigation closed 08/16/2002
Mobile Terminal & Railway Company	08/31/1910	04/28/1913	See Alabama, Tennessee and Northern Railroad Company
Mobyco			Investigation closed 01/21/1998
Modesto and Empire Traction Company	10/07/1911	DATE	Update on the status of MR still reporting employees earnings as of 6/3/09. (ET)
Modesto Interurban Railway	03/23/1909	11/14/1996	Ceased to be an employer on November 14, 1996. Merger
Modesto Terminal Company			Employer is not covered
Modis, Inc.			Investigation closed 03/09/1999
Modoc Northern Railroad Company	11/01/2005	05/05/2009	Ceased being covered employer effective May 5, 2009, the date Union Pacific terminated the MNRR's contract.
Modoc Railway & Land Company, LLC	00/01/2005	05/05/09	Ceased being a covered employers effective May 5, 2009, the date Union Pacific terminated the MNRR's contract and took back over the operation of Modoc Line rom
Mohall Railroad, Inc.	06/01/2000	DATE	
Moffat Tunnel Commission, Colorado			Employer is not covered
Mohall Central Railroad, Inc.	10/25/2005	DATE	
Mohawk, Adirondack & Northern Railroad Corporation	06/13/1991	DATE	Subsidiary of Genesee Valley Transportation Corporation
Mohawk & Hudson Construction Company, Inc.			Incorporated 02/02/1984 as a wholly owned subsidiary of Mohawk & Hudson Transp. System
Mohawk & Hudson Transportation Systems, Inc.			Employer is not covered
Batten Kill Railroad Company, Inc.	07/12/1982	DATE	Subsidiary
Mohawk Limestone Products Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Mohawk and Malone Railway Company, The	06/23/1892	03/17/1913	See New York Central Railroad Company (Delaware), The
Mohawk Mining Company			Employer is not covered
Mohnsville & Adamstown Railroad Company	07/01/1898	02/28/1902	No records are available
Mohr Lumber Company			Employer is not covered
Mojave Northern Railroad Company			Employer is not covered
Mokena-Illinois Railroad			Investigation closed 04/20/1994
Molalla Western Railway	02/22/1993	12/31/1996	See Hillvista Investment Co.
Monessen Southwestern Railway Company			Employer is not covered
Monocacy Valley Railroad Company	04/01/1898	04/01/1900	See Potomac Edison Company, The
Monon Rail Preservation Corporation			Employer is not covered
Monon Railroad	03/31/1897	07/31/1971	As of 08/01/1971, merged into the Louisville and Nashville Railroad Company
Chicago, Indianapolis and Louisville Railway Company	03/31/1897	01/10/1956	Name by which Monon Railroad was known during this period
Chicago and Wabash Valley Railroad Company	12/31/1898	09/15/1899	
Chicago and Wabash Valley Railway Company, The	09/16/1899	12/12/1916	
Indiana Stone Railroad Company	09/01/1899	12/31/1916	
Louisville, New Albany and Chicago Railway Company	08/10/1881	06/30/1897	
Louisville, New Albany and Chicago Railway Company, The	01/07/1873	08/10/1881	
Monon Transportation Corporation	05/19/1930	08/31/1971	See Louisville and Nashville Railroad Company
Monongahela Connecting Railroad Company, The	04/01/1885	12/31/2002	Company was sold to LTV Steel Company & Almono LP.
Eastern Railroad Company	02/25/1901	12/30/1924	
Monongahela & Ohio Railroad Company	07/22/1912	06/30/1933	See Monongahela Railway Company, The
Monongahela Railroad Company, Inc.	12/31/1900	07/01/1915	Records prior to September 1903 are not available. See Monongahela Railway Company, The
Monongahela Railway Company, The	07/01/1915	04/30/1993	Merged into Conrail
Buchannon & Northern Railroad Company, The	01/10/1902	06/30/1915	
Chartiers Southern Railway Company, The	12/31/1906	12/28/1929	
Indian Creek and Northern Railway Company, The	08/28/1918	09/21/1933	
Monongahela & Ohio Railroad Company, The	07/22/1912	06/30/1933	
Monongahela Railroad Company, The	12/31/1900	07/01/1915	
Morgantown and Dunkard Valley Railroad Company	11/30/1911	01/21/1913	
Morgantown & Wheeling Railway Company	01/22/1913	07/06/1923	
Scotts Run Railway Company, The	07/07/1923	02/05/1925	
Monongahela River Railroad Company	10/08/1888	03/31/1900	See Baltimore and Ohio Railroad Company, The

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Monongahela River and Streets Run Railroad Company	01/29/1892	10/31/1894	See Pennsylvania Railroad Company
Monongahela Valley Traction Company			Employer is not covered. Monongahela West Penn Public Srv was incorporated under this name
Monongahela West Penn Public Service Company			Employer is not covered
Monroe Railroad Company, The	07/23/1904	DATE	Since 01/01/1917, has been operated under lease by Georgia Railroad (Lessee Organization)
Monroe & Southwestern Railway Company	06/30/1906	08/20/1919	No records are available
Monroe & Texas Railroad Company	11/27/1914	01/01/1925	No records are available
Monroe & Toledo Railway Company, The	03/31/1893	08/27/1897	See Pere Marquette Railway Company
Monson Maine Slate Company			Not an employer and service is not creditable
Monson Railroad Company	10/09/1882	10/31/1943	
Mont Alton Railroad Company	11/22/1871	06/30/1896	See Pennsylvania Railroad Company
Montana Central Railway Company	01/26/1886	06/30/1907	See Great Northern Railway Company
Montana Demurrage Bureau	04/15/1898	08/01/1915	
Butte Terminal Car Association	04/15/1898	01/01/1906	Name by which Montana Demurrage Bureau was known during this period
Montana and Great Northern Railway	06/06/1901	07/01/1907	See Great Northern Railway Company
Montana Power Company, The			Not an employer and service under a contract dated 11/25/1912 is not creditable
Montana Rail Link, Inc.	07/01/1987	DATE	
Montana Railroad (Arkansas)	06/01/1921	03/01/1940	
Montana Railroad Association	08/16/1940	06/30/1986	
Montana Railroad Company	09/04/1894	12/31/1910	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Montana Southern Railway Company			Employer is not covered
Montana Union Railway Company	06/28/1886	10/31/1898	See Northern Pacific Railway Company
Montana Western Railway Company	03/19/1909	01/31/1970	Acquired by the Great Northern Railway Company. No records are available
Montana Western Railway Company, Inc.	09/15/1986	07/29/2005	Ceased to be an employer at the close of Business on July 29, 2005
Montana, Wyoming & Southern Railroad Company	07/30/1909	12/31/1953	
Yellowstone Park Railroad Company	05/01/1905	08/31/1909	
Montauk Steamboat Company, Ltd.	05/25/1899	05/31/1928	See Long Island Rail Road Company, The
Monte Cristo Railway Company	08/27/1900	07/31/1903	See Northern Pacific Railway Company
Mont Ne Railway Company	03/31/1905	04/29/1911	See Kansas City & Memphis Railway Company
Monterey and Pacific Grove Railway Company			Employer is not covered
Montevideo Livestock Sales Company			Employer is not covered
Montgomery and Erie Railway Company, The	01/02/1866	12/31/1954	Since 01/01/1872, has been operated under lease by the Erie Railroad Company & predecessors
Montgomery & Eufaula Railway Company	06/05/1879	12/13/1895	See Central of Georgia Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Montgomery and Florida Railway Company	05/24/1886	07/13/1888	See Atlantic Coast Line Railroad Company
Montgomery Gravel Company			Employer is not covered
Montgomery Lumber Company	06/05/1906	01/09/1925	With respect to its operation of railroad known as Montgomery Lumber Co. Railway
Montgomery Short Line, LLC			Not an employer the Montgomery Short Line will not for the foreseeable future become a railroad
Montour Railroad Company	09/10/1877	07/31/2003	Operated as separate entities from 02/04/1887 to 01/05/1913 and from 01/06/1913 to date
Pittsburgh & Moon Run Railroad Company	02/10/1891	01/05/1913	
Montpelier and Barre Railroad Company	01/15/1957	11/22/1980	Ceased to be a covered employer under the RR and RUJA 11/22/1980. Abandonment of the line by MBRC
Montpelier and Chicago Rail Road Company		12/14/1891	See Wabash Railroad Company
Montpelier and Chicago Railroad Company, The		12/24/1891	See Wabash Railroad Company
Montpelier & Websterville Railroad Company, Inc.			See Washington County Railroad Corporation
Montpelier and Wells River Railroad	01/01/1877	12/31/1944	Properties acquired by the Barre and Chelsea Railroad Company
Montreal and Atlantic Railway Company	02/04/1887	01/01/1932	See Canadian Pacific Railway Company
Montreal, Maine & Atlantic Railway, LTD	01/09/2003	DATE	Employer covered on 01/09/2003, the date it began rail operations
Bangor & Aroostock Railroad Company	02/13/1891	01/08/2003	All assets were sold to Montreal, Maine & Atlantic Railway, LTD
Canadian American Railroad Company	01/01/1995	01/08/2003	Assets purchased by Montreal, Maine & Atlantic
Montrose Railway Company	04/01/1869	10/25/1905	See Lehigh Valley Railroad Company
Mooney-Boland-Sutherland Corporation	03/14/1921	02/20/1926	
Moore Central Railroad Company	01/13/1945	01/31/1947	
Moore Central Railway Company	10/17/1924	01/12/1945	
Randolph and Cumberland Railway Company	06/15/1906	09/30/1924	
Moore Central Railway Company	10/17/1924	01/12/1945	See Moore Central Railroad Company
Moore County Railway Company	02/28/1895	02/10/1897	No records are available
Moore Dry Dock Company			Employer is not covered
Moore Dry-Dock Company			Employer is not covered. Succeeded in 1924 by The Moore Dry Dock Company
Moore Dry Dock Company, The			Employer is not covered. Succeeded in 1933 by Moore Dry Dock Company
Moore Haven and Clewiston Railway Company	04/20/1920	DATE	Since 07/01/1925, operated under lease by the Atlantic Coast Line Railroad Company
Moore, J. D., & Company			Not an employer and service under various contracts is not creditable
Moore (John E.) Company, The			Employer is not covered
Moore, Keppel and Company			Employer is not covered
Moore Shipbuilding Company			Not an employer and service is not creditable. Succeeded in 1922 by the Moore Dry-Dock Co.
Moore Timber Company	01/01/1913	10/15/1919	No records are available. See Delaware, Lackawanna and Western Railroad Co., The
Moore, Trev., Sales Service			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Moore and Woods Commission Company			Employer is not covered
Moorefield and Virginia Railroad Company	04/06/1910	11/30/1914	See Baltimore and Ohio Railroad Company, The
Mooremack Gulf Lines, Inc.			Employer is not covered
Moorhead Inspection Bureau	10/01/1913	06/30/1933	See Western Weighing and Inspection Bureau
Moorhead Inspection Bureau, Incorporated	10/01/1913	10/30/1934	See Western Weighing and Inspection Bureau
Moosehead Lake Telegraph Company			Name by which Northern Telegraph Company was known prior to sometime in 1895
Moran Towing & Transportation Company, Inc.			Employer is not covered
Morden Frog and Crossing Works			Employer is not covered
Morehead and North Fork Railroad Company	09/27/1905	06/30/1974	
Morehead Railway	01/01/2000	11/30/2002	Assumed the rail carrier operations formerly conducted by B&M Railway
Morehead & South Fork Railroad Co., Inc.	09/01/2005	2/5/2010	Employer ceased being a covered employer effective February 5, 2010 the date operating rights were assigned to CLNA and employees were last compensated.
Morenci Southern Railway Company	06/30/1902	05/03/1922	See Southern Pacific Company
Morgan, Arthur, Trucking Company			Employer is not covered
Morgan County Live Stock Auction Company			Employer is not covered
Morgan Engineering Company			Employer is not covered
Morgan & Fentress Railway Company	03/17/1914	03/23/1929	No records are available
Morgan Lumber Company			Employer is not covered
Morgan Steamship Line			A trade name for the Southern Pacific Steamship Lines. See Southern Pacific Steamship Lines
Morganfield & Atlanta Railroad Company	05/06/1905	07/16/1921	See Louisville and Nashville Railroad Company
Morgan's Louisiana and Texas Railroad and Steamship Co.	03/08/1877	06/30/1934	See Texas and New Orleans Railroad Company
Morgantown and Dunkard Valley Railroad Company	11/30/1911	01/21/1913	See Monongahela Railway Company, The
Morgantown and Kingwood Railroad Company	01/14/1899	12/31/1921	Records prior to January 1914 are not available. See Baltimore and Ohio Railroad Company, The
Morgantown & Wheeling Railway Company	01/22/1913	07/06/1923	See Monongahela Railway Company, The
Morarity, M. F., & Company	10/23/1922	06/01/1923	Service creditable to the Ann Arbor Railroad Company
Morrell, John, & Company			Employer is not covered
Morris Canal & Banking Company			Service verified as having been render to the Lehigh Valley Railroad Co. is creditable as service
Morris & Company			Employer is not covered
Morris County Connecting Railroad Company	07/01/1901	12/06/1905	See Wharton and Northern Railroad Company
Morris County Railroad Company	11/24/1885	12/06/1905	See Wharton and Northern Railroad Company
Morris County Traction Company			Employer is not covered
Morris and Essex Railroad Company, The	01/29/1835	03/31/1976	Since 12/31/1868, operated under lease by the Delaware, Lackawanna & Western Railroad Co.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Morris Excavating Incorporated			Investigation closed 03/17/1993
Morris Leasing Company, LTD			Investigation closed 05/17/1994
Morris Stone Company			Employer is not covered
Morris Terminal Railway	02/10/1905	02/26/1986	Since 07/01/1916, operated under lease by The Chicago, Rock Island & Pacific Railroad Company
Morrison-Knudsen Company, Incorporated			Employer is not covered
Wabash Valley Railroad Company	12/01/1977	12/31/1981	Subsidiary
Morrison Knudsen Corporation			Investigation closed 10/21/1993
Morrison Railway Supply Corporation			Not an employer & service rendered 10/28/1931-10/27/1932 to Albany Port Dstrct RR not creditable
Morrissey, Fernie and Michel Railway Company			Employer is not covered
Morristown & Cumberland Gap Railroad Company	12/31/1891	03/31/1898	See Southern Railway Company
Morristown & Erie Railroad Company	07/23/1903	01/01/1982	Name change to Morristown & Erie Railway, Inc effective January 1, 1982
Morristown & Erie Railway , Inc	01/01/1982	DATE	Name change from Morristown & Erie RR Company to Morristown & Erie Railway Inc 01/1/82
Whippany & Passaic River Railroad Company	12/31/1902	07/22/1903	
Whippany River Railroad Company	10/02/1895	07/22/1903	
Morristown & Erie Railway, Inc d/b/a Maine Eastern Railroad	11/01/2003	DATE	Covered employer 11/01/03, The Date it began railroad operations
Moscow, Camden & San Augustine Railroad	05/28/1898	03/30/2007	Ceased to Be Covered with the close of Business on March 30, 2007. Purchased by Georgia Pacific South and assigned right to Moscow Camden & San Augustine RR LLC.
Moscow, Camden & San Augustine Railroad, LLC	03/31/2007	DATE	Wholly owned by Georgia-Pacif South is the wholly owned subsidiary of Georgia Pacific LLC.
Moshassuck Transportation Company			Employer is not covered
Moshassuck Valley Railroad Company	01/01/1874	10/31/1982	Merged into Providence & Worcester RR Co. – Subsidiary of Providence & Worcester Rail Systems
Moss Point & Pascagoula Railroad Company	05/01/1895	10/15/1903	No records are available. See Pascagoula Street Railway and Power Company
Motive Rail, Inc.	08/27/1998	DATE	AKA Motive Rail, Inc. d/b/a Missouri North Central Railroad
Motley County Railway Company	07/31/1914	06/30/1927	See Quanah, Acme & Pacific Railway Company
Motor Coach Terminal, Incorporated			Employer is not covered
Motor Coach Transportation Company			Employer is not covered
Motor Coils Manufacturing Company			Investigation closed 10/21/1993
Motor Express, Inc.			Employer is not covered
Motor Express Rentals Corporation			Not an employer & service rendered to Illinois Central Railroad Company is not creditable
Motor Haulage Company, Inc., The			Employer is not covered
Motor Transit Company (California)	11/20/1916	08/31/1939	See Pacific Electric Railway Company
White Bus Line	11/20/1916	04/22/1920	Name by which Motor Transit Company was known during this period
Motor Transit Company, The (North Carolina)			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Motor Transit Terminal Corporation			Employer is not covered
Mound City and Eastern Railway Company	11/12/1929	04/15/1940	
Mt. Airy & Eastern Railway Company	02/01/1900	02/05/1920	No records are available. See Virginia & Mt. Airy Railway Company
Mount Bacon-On-Hudson			Employer is not covered
Mount Carbon Company, Ltd.			Employer is not covered. Succeeded by the Elkhorn Piney Coal Mining Company
Mount Carmel and Natalie Railroad Company	11/05/1891	09/28/1906	See Reading Company
Mount Carmel Railroad Company	01/11/1907	06/30/1953	Leased to the Reading Company. See Reading Company
Mount Dora, Tavares, & Eustis Railroad Company			Employer is not covered. Provides excursion service solely within the State of Florida
Mount Emily Lumber Company	07/01/1958	03/31/1959	An employer only to the operation by it of the railroad of The Big Creek & Telocaset RR Co.
Mount Hood Railroad Company	10/23/1905	10/15/1968	No records are available
Mt. Hood Railroad Company	10/16/1987	DATE	
Mount Hood Railway Company	10/16/1968	12/31/1987	Merged into Union Pacific Railroad Company December 31, 1987.
Mt. Hood Railway and Power Company	10/29/1906	06/30/1912	See Portland Electric Power Company
Mount Hope Mineral Railroad Company	03/01/1866	12/31/1976	Ceased being an employer on December 31, 1976. Parent Company assets were transferred to Conrail.
Mt. Jewett, Claremont & Northern Railroad Company	05/26/1897	07/12/1899	No records are available. See Pittsburgh, Shawmut and Northern Railroad Company, The
Mount Jewett, Kinsua and Riterville Railroad Company	04/27/1889	11/10/1942	Operated as subsidiary of the Baltimore and Ohio Railroad Company
Mt. Jewett & Smithport Railroad Company	07/01/1892	05/25/1897	No records are available. See Pittsburgh, Shawmut and Northern Railroad Company, The
Mt. Mitchell Railroad			Employer is not covered
Mt. Pleasant & Latrobe Railroad Company	07/31/1905	06/30/1911	No records are available
Mount Pleasant Southern Railway Company	09/15/1900	06/24/1932	No records are available. See Louisville and Nashville Railroad Company
Mount Tamalpais & Muir Woods Railway Company			Employer is not covered
Mount Vernon Bridge Company, The			Not an employer and service under a contract dated 08/03/1921 is not creditable
Mt. Vernon Car Manufacturing Company			Employer is not covered
Mount Vernon Terminal Railway, Inc.	08/14/1939	DATE	Name change to Mount Vernon Terminal Railway, LLC as filed with the Washington Sect of State on December 30, 1998
Mount Washington Railway Company			Employer is not covered
Mountain Central Railway Company	12/31/1906	12/31/1926	Service prior to 12/31/1906 is not creditable. No records are available
Mountain Diesel Corporation			Investigation closed 08/25/1994
"Mountain Home" Southern Rlwy System Bd of Adjustment Brotherhood of Rlwy & Steamship Clerks, Freight Handlers, Express & Station Employees			Individual employed at this home are held to be employees of the Brotherhood
Mountain Land Company			Employer is not covered
Mountain Laurel Railroad Company	12/31/1991	12/31/1996	Merged into Shawmut Development Corp.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Mountain Water Supply Company, The	03/13/1902	12/31/1955	Sold to the American Water Works Service Company, Inc.
Mowbray & Robinson Company			Employer is not covered
Moxahala Valley Railway Company	03/30/1983	09/30/1986	Ceased to be an employer effective 9/30/1986, the date of last compensated services rail operations ceased.
M&P, LLC			See Maryland & Pennsylvania, LLP
Mudge & Company			Not an employer and service under contracts dated 04/23/1917 & 01/01/1918 is not creditable
Mulberry Rail Car Repair Company			Employer is not covered. See Bone Valley Service Company
Muncie Belt Railway Company, The	08/11/1892	06/30/1938	See New York Central Railroad Company (Delaware), The
Muncie, Hartford & Fort Wayne Railway Company	07/01/1901	07/31/1930	See Indiana Railroad
Muncie National Stockyards, Inc.	01/01/1937	04/30/1959	An employer with respect only to its loading and unloading of railborne livestock
Muncie and Portland Traction Company, The	07/07/1905	06/30/1916	See Indiana Railroad
Muncie and Western Railroad Company	05/12/1902	06/30/1995	
Mundy Motor Lines			Employer is not covered
Municipal Belt Line Railway of Tacoma, Washington	01/01/1915	08/17/1999	Name changed on 08/17/1999 to Tacoma Rail. See Tacoma Rail
Municipal Bridge Railway, St. Louis			Employer is not covered
Municipal Docks Railway of Jacksonville Port Authority	05/01/1964	11/30/1974	Prior to 05/01/1964, known as Municipal Docks & Terminal Railway of the City of Jacksonville, FL
Municipal Docks & Terminals Railway of Jacksonville, Florida	09/01/1916	04/30/1964	Name changed to Municipal Docks Railway of Jacksonville Port Authority on 05/01/1964
Municipal Terminal Railroad			See City of Los Angeles (Los Angeles, California)
Municipality of East Troy (Wisconsin)	01/30/1950	DATE	Name changed from Village of East Troy on September 28, 1965 to Municipality of East Troy (Wisconsin).
Village of East Troy (Wisconsin)	01/30/1950	09/27/1965	Name by which Municipality of East Troy (Wisconsin) was known during this period
Munising, Marquette & Southeastern Railway Company	07/01/1911	01/01/1924	See Lake Superior & Ishpeming Railroad Company
Munising Railway Company	07/11/1895	06/30/1911	See Lake Superior & Ishpeming Railroad Company
Murfreesboro and Nashville Railroad Company, The	05/15/1947	02/22/1953	
Murfreesboro-Nashville Railway Company	06/20/1932	05/14/1947	Records are available. See Murfreesboro and Nashville Railroad Company, The
Murfreesboro, Nashville, Southwestern Railway Company	01/09/1925	06/19/1932	Records are available. See Murfreesboro-Nashville Railway Company
Murphy Railway Restaurant Company			Service rendered is creditable as service to the Erie Railroad Company
Murray Line			Employer is not covered
Muscatine, Burlington and Southern Railroad Company	07/29/1916	06/30/1924	See Burlington, Muscatine & Northwestern Railway Company
Muscatine, North & South Railroad Company	02/15/1893	03/31/1905	
Muscatine North & South Railway Company	02/08/1905	07/28/1916	
Muscatine and Iowa City Railway Company	03/20/1916	08/11/1916	No records are available
Muscatine Lighting Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Muscatine, North & South Railroad Company	02/15/1893	03/31/1905	See Muscatine, Burlington & Southern RR Co. & Burlington, Muscatine & Northwestern Railway Co.
Muscatine North & South Railway Company	02/08/1905	07/28/1916	See Muscatine, Burlington & Southern RR Co. & Burlington, Muscatine & Northwestern Railway Co.
Muscle Shoals, Birmingham and Pensacola Railroad Co.	12/01/1925	07/31/1928	See St. Louis-San Francisco Railway Company
Muscle Shoals, Birmingham and Pensacola Railway Co.	04/07/1922	11/30/1925	See St. Louis-San Francisco Railway Company
Muskegon Lake Railroad Company, The	12/18/1879	10/01/1900	See Pere Marquette Railway Company
Muskegon Railway and Navigation Company	03/21/1918	12/31/1955	See Grand Trunk Western Railroad Company
Muskingum Company, The			Employer is not covered
Muskogee Electric Traction Company	05/14/1904	05/10/1941	
Muskogee Stockyards Company			Employer is not covered
Muskogee Union Railway			Acquired by the Missouri, Oklahoma and Gulf Railway Company on 10/29/1904
Mutal Aid Society Of Grand Trunk Western Railroad			Employer is not covered
Mutual Beneficial Assn of Pennsylvania RR Employees Inc.	12/31/1914	DATE	Service, at least from 12/31/1914, is creditable; held to be controlled by the Pennsylvania RR Co.
Mutual Transit Company	02/28/1903	04/04/1916	No records are available
MVC Transportation, LLC	04/21/2004	DATE	
Myers, L. E., Company, The			Employer is not covered
Myersville and Catoctin Railway Co.	12/07/1909	04/07/1913	Service on & after 12/07/09 - 04/07/13 is creditable to the Frederick RR Co. See Potomac Edison Co., The
Mystic Coal Dock, Inc.			Not an employer and employees are not employees of the Boston and Maine Railroad
Mystic Steamship Company			Employer is not covered
Mystic Terminal Company	07/12/1926	02/28/1967	Subsidiary of Boston & Maine Corporation
Nacogdoches & Southeastern Railroad Company, The	12/28/1903	08/22/1954	
Nacozari Rail Road Company	03/10/1899	12/15/1965	Only service rendered within the United States is creditable. No records are available.
Nahma and Northern Railroad			Employer is not covered
Nampa Livestock Markets, Inc.	07/01/1962	DATE	An employer with respect only to the loading & unloading of railborne livestock at Nampa, Idaho
Napa Transportation Company			Employer is not covered
Napa Transportation and Navigation Company			Employer is not covered
Napa Valley Bus Company	05/24/1927	04/04/1957	Service to Napa Valley Bus Company was creditable effective may 24, 1927. Bus company is no longer creditable 4/4/1957.
Napa Valley Railroad Company	11/15/1987	DATE	
Napa Valley Wine Train, Inc.			Employer is not covered
Napierville Junction Railway Company	07/12/1888	01 /18/1991	Ceased to be an employer on January 18, 1991, when purchased by Canadian Pacific
Naples, Seaboard & Gulf Railway Company	05/27/1925	DATE	Companies railroad has always been operated by the Seaboard Air Line Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Naporano Railroad Division			Investigation closed 02/09/1995
Narragansett Pier Railroad Company, The	04/12/1875	03/31/1953	Properties acquired by Narragansett Pier Railroad Company, Inc.
Narragansett Pier Railroad Company, Inc.	04/01/1953	12/12/1983	Properties were acquired by Narragansett Pier Railroad Company, The
Narragansett Railway Company, Inc.	10/04/1988	12/31/1991	Ceased to be an employer effective with the close of business December 31, 1991.
Nash County Railroad Corporation	10/21/1985	02/28/1994	Name changed to Rocky Mount & Western RR Co., Inc. d/b/a Nash County RR effective 03/01/1994
Nashua and Lowell Railroad Corporation	05/30/1836	10/12/1944	On 10/13/1944, property & franchises were acquired by the Boston and Maine Railroad
Nashville & Ashland City Railroad, Inc.	12/21/1981	05/12/1992	Ceased to be a rail carrier employer effective May 12, 1992.
Nashville and Atlantic Railroad Company	06/15/1921	12/02/1938	
Nashville Car Service Association	01/01/1892	01/01/1908	Known as Tennessee Demurrage and Storage Bureau during this period
Nashville, Chattanooga & St. Louis Railway, The	12/00/1845	08/30/1957	Merged into the Louisville and Nashville Railroad Company
Bon Air Railway	11/28/1887	12/03/1887	
Decatur, Chesapeake and New Orleans Railroad Company	07/28/1887	03/20/1893	
Duck River Phosphate Company, The (Swan Creek Spur)	12/31/1895	12/27/1913	
Middle Tennessee & Alabama Railway Company, The	02/24/1883	10/13/1897	
Paducah, Tennessee and Alabama Railroad Company	03/24/1888	12/12/1895	
Rome Railroad Company	01/01/1850	12/31/1896	
Tennessee Midland Railway Company	12/17/1886	12/12/1895	
Western and Atlantic Railroad Company	12/27/1870	12/27/1890	
Nashville and Decatur Railroad Company	04/19/1866	12/20/1990	Ceased being an employer on December 20, 1990, Merged with CSX Transportation, Inc
Nashville Demurrage and Storage Bureau	01/01/1908	01/01/1910	Tennessee Demurrage and Storage Bureau was known by this name during this period
Nashville Docks Railway of Jacksonville	09/01/1916	11/30/1974	
Nashville and Eastern Railroad Corporation	09/12/1986	DATE	
Nashville-Franklin Railway	01/03/1933	03/07/1943	No records are available
Middle Tennessee Railroad Company	10/25/1907	09/30/1920	
Nashville Interurban Railway Company	01/19/1905	01/02/1933	
Nashville-Gallatin Interurban Railway			Employer is not covered
Nashville Grain Door Agency	03/21/1932	10/01/1939	Service under a contract dated 03/21/1932 between the Nashville Grain Door Agency is creditable
Nashville Interurban Railway Company	01/19/1905	01/02/1933	See Nashville-Franklin Railway
Nashville Iron Works			Employer is not covered
Nashville and Knoxville Railroad Company, The	03/21/1884	05/01/1902	See Tennessee Central Railway Company
Nashville Railway and Light Company			Employer is not covered
Nashville and Sparks Railroad Company, The	03/16/1900	08/11/1907	No records are available. See Georgia & Florida Railroad.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Nashville, Tellico and Charleston Railway Company, The	07/12/1892	06/09/1899	See Louisville and Nashville Railroad Company
Nashville and Tellico Railroad Company, The	10/12/1887	01/29/1893	See Louisville and Nashville Railroad Company
Nashville Terminal Realty Company	01/01/1907	12/31/1913	
	07/01/1915	01/30/1922	
Nashville Terminals	11/00/1900	08/30/1957	See Nashville, Chattanooga & St. Louis Railway, The and Louisville and Nashville Railroad Co.
Nashville Union Stock Yards, Inc.	06/01/1919	12/19/1974	An employer with respect only to the loading and unloading of railborne livestock.
Nashville & Western Railroad Corp.	08/01/2000	DATE	Covered employer under the jurisdiction of the RR and RUIA effective August 1, 2000.
Nassau Electric Railroad Company			Employer is not covered
Natalbany Lumber Company, Ltd.			Employer is not covered
Natchez, Bell and Shreveport Railway Company	07/01/1905	01/01/1915	No records are available
Natchez, Columbia and Mobile Railroad Company	07/01/1897	04/26/1933	Service prior to 07/01/1897 is not creditable. No records are available.
Natchez and Eastern Railway Company	03/13/1906	06/14/1909	See Mississippi Central Railroad Company
Natchez, Jackson and Columbus Railroad Company	07/23/1872	03/27/1890	See Yazoo and Mississippi Valley Railroad Company, The
Natchez and Louisiana Railway Transfer Company	10/31/1900	01/31/1956	See Natchez & Southern Railway Company
Natchez Railway, LLC	07/01/2009	DATE	Became an employer under the jurisdiction of the RR and RUIA on 7/01/09.
Natchez, Red River & Texas Railroad Company	01/27/1881	03/22/1904	See Missouri Pacific Railroad Company
Natchez & Southern Railway Company	12/17/1902	10/31/1965	On 11/01/1965, merged into Missouri Pacific Railroad Company
New Orleans and Northwestern Railway Company	01/16/1890	10/31/1902	
Natchez Trace Railroad	03/01/1982	01/12/1993	Name changed to Mississippi Central Railroad Co. effective 01/12/1993
Natchez, Urania and Rusten Railway Company, The	03/02/1899	06/30/1970	
Natchez & Western Railway Company	02/27/1904	01/25/1911	See Missouri Pacific Railroad Company
Natchitoches Railroad Company	02/25/1887	05/12/1893	See Texas and Pacific Railway Company
Natchitoches and Red River Valley Railroad Company	05/13/1893	01/15/1895	See Texas and Pacific Railway Company
Natchitoches and Red River Valley Railway Company	01/16/1895	04/26/1901	See Texas and Pacific Railway Company
National Association of Machinists	05/06/1889	01/01/1891	The International Association of Machinists was known by this name during this period
National Association of Power Engineers, Inc.			Employer is not covered
National Association of Railroad Trial Counsel	01/11/1957	09/30/1985	
National Brotherhood of Electrical Workers of America	11/30/1891	01/01/1899	Until 1899, the International Brotherhood of Electrical Workers was known by this name
National Car Line Company			Employer is not covered
National Carloading Corporation	10/22/1931	03/31/1962	Records prior to 1932 are not available.
National City Lines, Inc.			Employer is not covered. Portsmouth Public Service Co. purchased property 01/12/1939
National City & Otay Railway Company	01/01/1889	06/30/1908	See San Diego & Arizona Eastern Railway Company
National Conference of Firemen & Oilers-Seiu, AFL-CIO	12/31/1898	DATE	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Int'l Brthrd of Firemen, Oilers, Helpers, Round House & Rlwy Shop Laborers	12/31/1898	01/31/1995	Name by which National Conference of Firemen & Oilers was known during this period
National Despatch Fast Freight Line	01/01/1892	08/16/1909	Only service in the United States is creditable
National Despatch-Great Eastern Fast Freight Line	08/16/1909	07/31/1918	Only service in the United States is creditable. See Canadian National Railways
National Despatch Refrigerator Line			Trade name of the Chicago, New York & Boston Refrigerator Company
National Docks Railway Company	08/26/1891	04/07/1905	See Lehigh Valley Railroad Company
National Docks Railway Company, The	07/07/1879	08/27/1891	See Lehigh Valley Railroad Company
National Electric Coil			Investigation closed 04/11/1994
National Express Company	03/01/1853	06/30/1918	See Railway Express Agency Incorporated
National Fireworks, Inc.			Employer is not covered
National Fitch Corporation, The	02/29/1940	12/31/1951	
National Freight Company	06/13/1929	11/07/1931	Records prior to November 1929 are not available. See National Carloading Corporation
National Gypsum Company			Not an employer with respect to its operation of the Bluebonnet Ordnance Plant at McGregor, TX
National Hotel Company, The			Not an employer & service under a contract dated 07/01/03 with National Hotel Co. is not creditable
National Industrial Services			Investigation closed 04/20/1994
National Investment Company	08/29/1935	DATE	Service on or after 08/29/1935 is creditable as service to the Southern Railway Company
National Longshoremen's Association of the United States	01/01/1893	01/01/1894	The International Longshoremen's Association was known by this name
National Lumber & Creosoting Company			Not an employer and service under contracts with the Missouri Pacific RR Co. is not creditable
National Maintenance & Repair Inc.			Investigation closed 04/20/1994
National Marine Engineer's Beneficial Assoc. of the U.S.A.	02/23/1875	12/31/1992	Lost the essential characteristics of a rail labor organization
National Mine Service Company			Investigation closed 10/01/1993
National Organization Masters, Mates and Pilots of America	12/31/1887	07/01/1976	Ceased being an employer on July 1, 1976. Ceased to represent employees road industry.
National Perishable Freight Committee	08/20/1920	12/31/1969	As of 01/01/1970, consolidated into the Western Railroad Association
National Pole & Treating Company			Not an employer & service with Minneapolis, St. Paul & Sault Ste. Marie Railway Co., is not creditable
National Radiator Corporation			Employer is not covered
National Railroad Adjustment Board	06/21/1934	DATE	
National Railroad Company of Mexico	04/10/1902	12/31/1908	Only service in the United States is creditable. See National Railways of Mexico
National Railroad Constructors, Inc.			Investigation closed 03/25/1997
National Railroad Safety Services, Inc.			Not a Covered Employer under the jurisdiction of the Railroad Retirement and Railroad Unemployment INS. Act eff 7/28/09.
National Railroad Passenger Corporation	05/01/1971	DATE	
National Railway Equipment Co.			Investigation closed 11/05/1993

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
National Railway Examiners, Inc.			Employer is not covered
National Railway Labor Conference	01/01/1963	DATE	
Bureau of Information of the Eastern Railways	05/01/1914	08/31/1964	Merged
Bureau of Information of the Southeastern Railways	06/01/1915	08/31/1964	Merged
Eastern Committee for the National RR Adjustment Board	06/29/1934	09/30/1963	Merged
National Railways of Mexico	01/01/1909	11/21/1914	Only service in the United States is creditable
National Railway Service Corporation			Employer is not covered
National Railway System, Inc.			Decision reversed - Employer is not covered
Council Bluffs & Ottumwa Railway Company, Inc.	08/01/1989	05/17/1991	Subsidiary
Denver Railway, Inc.	08/01/1989	01/07/1993	Owned by National Railway System, Inc.
Fore River Railway Company, Inc.	04/01/1986	01/31/1992	Owned by National Railway System, Inc.
National Railway Utilization Corporation	04/01/1977	05/31/1996	Letter in file dated May 23, 1979 by Ralph A. Vicari directs BA# of National Railway Utilization Corporation from 2239 to 2244. Also delete the St. Lawrence railroad BA# 2239 from the contact official list.
National Railway Utilization Corporation	04/01/1977	05/31/1996	Name changed to Emergent Group, Inc. effective 08/23/1991
Mississippian Railway, Inc.	08/27/1980	10/28/1986	Wholly owned subsidiary
Rail Fleet Corporation	03/31/1979	05/31/1996	
National Service Company, Ltd.			Employer is not covered
National Shipping Line			Investigation closed 8/12/2011
National Steamship Company			Employer is not covered
National Steel Car Limited			Investigation closed 04/07/1994
National Steel Company (1899-1903)			Employer is not covered
National Stock Yards Commission Company			Employer is not covered
National Storage Company	10/24/1899	12/31/1950	Service and compensation creditable to the Lehigh Valley Railroad Company
National Surety Company			Employer is not covered. Service in its Trainmen's Department is not creditable
National Trailways Bus Depots			Employer is not covered
National Trailways System			Employer is not covered
National Transportation Supervisors Association	08/28/1986	DATE	Includes Lodge 78 of the National Transportation Supervisors Association
National Tube Company			Service under contracts dated 05/05/1919 with Lake Terminal is the only service creditable
Natural Bridge Railway Company	02/09/1904	04/30/1908	See Atlantic Coast Line Railroad Company
Naugatuck Railroad Company, Inc.	12/29/1995	DATE	Investigation closed 2/07/1997. Wholly owned subsidiary of Connecticut Valley RR Museum, Inc.
Naugatuck Railroad Company, The	06/01/1845	01/31/1906	See New York, New Haven and Hartford Railroad Company, The
Navajo Ice & Cold Storage Company	12/31/1904	10/31/1917	No records are available
Naval Air Station (Corry Flying Field)			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Nava-Ryne & Curtis			Not an employer and service is not creditable
Nawaukum Railroad Company			This was the original name of the Newaukum Valley Railroad Company
N.D.C. Railroad Company	08/01/1985	DATE	
Neame, Carson & Southern Railroad	05/05/1898	12/27/1926	No records are available
Missouri & Louisiana Railroad Company, The	05/05/1898	09/19/1914	
Nebkota Railway, Inc.	07/05/1994	DATE	
Nebraska Bridge Supply & Lumber Company			Not an employer & service under various contracts is not creditable
Nebraska Central Railroad Co. (NCRC)	05/15/1993	DATE	Subsidiary of Rio Grande Pacific Corporation
Nebraska, Kansas, Colorado Railnet, Inc.	10/21/1996	DATE	Name change to Nebraska, Kansas & Colorado Railway, Inc effective May 27, 2005.
Nebraska Northeastern Railway Company	07/15/1996	DATE	Subsidiary of TNW Corporation
Nebraska Northwestern Railroad, Inc	04/1/2010	DATE	Covered Employer effective April 1, 2010, The on which it first compensated employees.
Nebraska Railroad Association	12/31/1915	03/02/1970	Ceased being an employer on March 02, 1970. Merged with Burlington Northbern
Carriers Legislative Committee	12/31/1915	01/01/1934	Name by which Nebraska Railroad Association was known during this period
Nebraska Railroad Legislative Committee			Prior to sometime in 1934, the Nebraska Railroad Association was known by this name
Nebraska Southern Railway Company	10/07/1886	01/17/1910	See Missouri Pacific Railroad Company
Nebraska State Legislative Commission of the Federation of RR Shop Crafts	01/30/1955	12/31/1970	
Nebraska Traction & Power Company			Employer is not covered
Nebraska and Western Railway Company, The	03/04/1889	12/01/1891	See Chicago, Burlington and Quincy Railroad Company
Nelson & Albemerle Railway Company	09/14/1903	01/13/1963	No records are available
Schuyler Railway Company	04/01/1902	05/11/1905	
Virginia Soapstone Company	09/30/1900	03/31/1902	
Nelson and Fort Sheppard Railway Company, The			Employees engaged in maintenance & operations are creditable as service to Great Northern Railway
Nelson, Olaf, Construction Company			Not an employer and service is not creditable
Nelson Steamship Company			Employer is not covered
Nelsonville-Athens Electric Railway Company			Employer is not covered
Neosho Construction Company, Inc.			Investigation closed 03/12/1997
Neptune Partners, LTD			File closed 02/04/1997
Netex			See Northeast Texas Rail Transportation District
Nevada-California-Oregon Railway	03/31/1888	08/31/1929	See Southern Pacific Company
Nevada and California Railroad	02/04/1887	12/31/1892	See Southern Pacific Company
Nevada and California Railway Company	04/07/1905	02/29/1912	See Southern Pacific Company
Nevada Central Railroad Company, The	03/01/1888	01/31/1938	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Nevada Central Railway	02/24/1880	10/31/1888	
Nevada Central Railway	02/24/1880	10/31/1888	See Nevada Central Railroad Company, The
Nevada Consolidated Copper Company			Not an employer with respect to its operations at Hayden, Arizona
Nevada Consolidated Copper Corporation			Operations ceased & properties were returned to the Kennecott Copper Corporation
Nevada Copper Belt Railroad Company	03/22/1909	04/20/1942	See Nevada Copper Belt Railway Company
Nevada Copper Belt Railway Company	04/20/1942	03/24/1947	
Nevada Copper Belt Railroad Company	03/22/1909	04/20/1942	
Nevada County Narrow Gauge Railroad Company	04/04/1874	08/30/1942	No records are available
Nevada and Minden Railway Company, The	04/17/1885	05/28/1909	See Missouri Pacific Railroad Company
Nevada and Minden Railway Company of Kansas	12/14/1885	05/28/1909	See Missouri Pacific Railroad Company
Nevada Mines			See Nevada Consolidated Copper Company and Nevada Consolidated Copper Corporation.
Nevada Northern Railway Company	05/29/1905	12/31/1987	
Nevada Pacific Railroad Corporation			Employer is not covered
Nevada Railroad Company			Employer is not covered
Nevada Short Line Railway Company	02/02/1915	12/31/1918	Records prior to December 1915 and subsequent to October 1919 are not available
Nevada Southern Railway Company, The	12/15/1892	04/17/1896	See Atchison, Topeka and Santa Fe Railway Co., The
Nevada Transportation Company	10/08/1912	04/01/1921	
Nevin Bus Lines			Employer is not covered. Sometimes referred to as the Nevin-Crandic Company
New Albany Belt & Terminal Railroad Company	12/31/1891	04/11/1901	See Southern Railway Company
New Albany and Louisville Electric Railroad Corporation, Inc.			Employer is not covered
New Bedford, Martha's Vineyard & Nantucket Steamboat Co.	10/27/1910	09/30/1922	Service prior to 10/27/1910 is not creditable; however, service claimed
New Berlin & Winfield Railroad Company	12/31/1906	01/01/1914	No records are available
New Braunfels & Servtex Railroad, Inc., The			Employer is not covered
New Brunswick Railway Company (of Canada)			Employer is not covered. See Canadian Pacific Railway Company
Eastern Maine Railway Company	04/03/1995	DATE	Wholly owned subsidiary
New Castle & Butler Railroad Company	06/01/1909	06/30/1910	No records are available
New Castle Industrial Railroad, Inc.	12/22/1992	DATE	Name was ISS Rail see B.C.D. 03-46
ISS Rail, Inc.	12/22/1992	09/07/2000	Name by which New Castle Industrial Railroad, Inc. was known during this period
New Castle & Lowell Railway Company	07/01/1910	12/31/1931	Service prior to 07/01/1910 and subsequent to 12/31/1931 is not creditable
New Castle and Ohio River Railway Company	01/07/1907	08/01/1927	No records are available
New Castle and Shanango Valley Railroad Company, The	05/10/1887	11/30/1900	See Erie Railroad Company
New Castle Terminal Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
New Century Freight Traffic Association			Employer is not covered
New Cornelia Copper Company			Employer is not covered
New East Tintie Railway Company	05/22/1896	07/05/1903	See Union Pacific Railroad Company
New England Car Service Association	09/01/1898	03/02/1908	
Massachusetts and New Hampshire Car Service Assoc.	11/02/1893	08/31/1898	
New England Carrier Corporation			Employer is not covered
New England Central Railroad, Inc. (Delaware Corporation)	02/04/1995	DATE	Subsidiary of Rail America, Inc..
New England Construction Company, The			Not an employer and service under a contract dated 04/06/1925 is not creditable
New England Contracting Company	03/30/1920	03/30/1929	
New England Demurrage Commission	12/01/1910	12/31/1961	Ceased being an employer on December 31, 1961 the company no longer has employees.
New England Freight Association			Name New England Territory RRs Freight Traffic Committee was known prior to 01/01/1949
New England Freight Handling Company			Not an employer and service rendered in the performance of contracts is not creditable
New England Fuel & Transportation Company			Employer is not covered
New England Logistics Services, Inc.			Investigation closed 06/18/1996
New England Navigation Company	01/01/1905	04/10/1907	Service after 06/30/1912, would probably be service performed for the New England Steamship Co
New England Passenger Association			Name by which New England Passenger Committee was known prior to 01/01/1949
New England Passenger Association (of 1895)	12/31/1895	08/01/1918	
New England Passenger Committee	03/31/1920	05/02/1969	Consolidated with New England Passenger Association for reporting purposes
New England Passenger Association (of 1895)	12/31/1895	08/01/1918	
New England Power Company			Employer is not covered
New England Railroad Company, The	03/07/1895	04/01/1908	See New York, New Haven and Hartford Railroad Company, The
New England Southern Railroad Co., Inc.	09/01/1982	DATE	
New England Steamship Company, The	05/24/1907	02/28/1946	Service subsequent to 02/28/1946 is not creditable. See New York, New Haven & Hartford RR Co.
New England Territory Railroads Freight Traffic Committee	03/31/1920	05/02/1969	Prior to 01/01/49, known as New England Freight Assn. See Traffic Executive Assoc.- Eastern RR
New England Transportation Company, Bus Division	06/15/1925	11/30/1958	
New England Weighing and Inspection Bureau	06/01/1920	03/31/1921	No records are available
New Georgia Railroad, The			Investigation closed 07/15/1994
New Hampshire Central Railroad, Inc.	06/02/1993	DATE	
New Hampshire Northcoast Corp.	05/27/1986	DATE	
New Hampshire & Vermont Railroad Company	11/21/1989	DATE	Wholly-owned subsidiary of CSF Acquisition, Inc.
New Haven and Derby Railroad Company	07/01/1864	03/16/1907	See New York, New Haven and Hartford Railroad Company, The
New Haven & Dunbar Railroad Company	11/22/1892	09/15/1955	Operated by the Dunbar Furnace Co., until 1896 & again from 1/27/1911 to 10/00/1917

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
New Haven and Northampton Company	04/01/1836	10/26/1910	See New York, New Haven and Hartford Railroad Company, The
New Holland, Higginsport & Mt. Vernon Railroad Company	01/01/1922	01/01/1924	No records are available
New Hope and Ivyland Railroad Company	06/20/1966	10/12/1990	Bucks County Railroad Preservation & Restoration Corporation, Successor
New Horse Creek Coal Company			Employer is not covered
New Iberia & Northern Railroad Company	05/11/1907	03/02/1956	Merged into Missouri Pacific Railroad Company
New Jersey Indiana & Illinois Railroad Company	10/27/1902	02/28/1983	Assets transferred to Norfolk Southern Corporation
Indiana Northern Railway Company	04/09/1891	12/31/1959	Merged
New Jersey Junction Railroad Company	02/27/1886	06/30/1952	June 30, 1952, merged into New York Central Railroad Company (Delaware), The
New Jersey and New York Railroad Company	04/26/1880	12/30/1967	Records prior to January 1924 are not available
New Jersey-New York Transit Company, Inc.			Employer is not covered
New Jersey and Pennsylvania Railroad Company	12/23/1904	10/30/1913	No records are available
Rockaway Valley Railway Company	08/01/1895	12/22/1904	
New Jersey and Pennsylvania Traction Company	11/15/1901	09/30/1922	See Trenton-Princeton Traction Company
New Jersey Rail Carrier, LLC	05/01/2004	DATE	
New Jersey Steamboat Company			Employer is not covered
New Jersey Terminal Railroad Company	08/25/1902	07/31/1905	See Central Railroad Company of New Jersey, The
New Jersey Transit Bus Operations, Inc.			Employer is not covered. Subsidiary of New Jersey Transit Corp.
New Jersey Transit Corporation			Employer is not covered
New Jersey Transit Management Information System Dept.			Employer is not covered
New Jersey Transit Police Officers			Employer is not covered. Effective 04/01/1992, the police officers who were transferred from NJ Transit to the newly established NJ Transit Corp. Police Dept are no longer employees.
New Jersey Transit Rail Operations, Inc.	07/06/1982	DATE	Subsidiary of New Jersey Transit Corporation
New Jersey Window Cleaning Company, Inc.	10/01/1921	01/01/1924	Service creditable to New York Central RR Co. (Delaware), & The American Railways Car Cleaning
New Jersey Zinc Company, The (New Jersey)			Employer is not covered
New Jersey Zinc Company (of Pennsylvania)			Employer is not covered
New London Northern Railroad Company	02/01/1860	12/16/1951	Properties were acquired by the Central Vermont Railway, Inc.
New Mexico and Arizona Railroad Company	01/12/1882	06/30/1897	See Southern Pacific Company
New Mexico Central Railroad Company	09/22/1908	02/14/1918	See Atchison, Topeka and Santa Fe Railway Co., The
New Mexico Central Railway Company	02/15/1918	05/31/1926	Service after 05/31/1926 creditable to the Atchison, Topeka and Santa Fe Railway Co., leasee
New Mexico Livestock Exchange			Employer is not covered
New Mexico Lumber & Timber Company			Employer is not covered
White Pine Lumber Company			Employer is not covered
New Mexico Midland Railway Company, The	08/28/1906	08/28/1931	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
New Mexico Railroad Committee	02/01/1956	01/01/1996	
New Orange, Four Junction Railroad Company	02/16/1901	02/28/1905	See Rahway Valley Company, Lessee
New Orleans Belt and Terminal Company	04/09/1901	12/25/1903	See New Orleans Terminal Company
New Orleans Committee, N. Atlantic & Gulf Steamship Assn.			Employer is not covered
New Orleans, Fort Jackson and Grand Isle Railroad	12/15/1888	04/10/1911	Company operated by New Orleans and Lower Coast Railroad Co. from 03/24/1908 - 04/10/1911
New Orleans Freight Tariff Bureau	03/01/1920	06/30/1961	Records prior to July 1924 are not available. See Southeastern Railroads Associated Bureaus
New Orleans Great Northern Railroad Company	01/27/1905	06/30/1933	See Gulf, Mobile and Ohio Railroad Company
New Orleans Great Northern Railway Company	03/20/1933	05/01/1983	Merged into the Illinois Central Railroad
New Orleans & Gulf Coast Railway	04/24/1999	DATE	100% of outstanding stock is owned by Rio Grande Pacific Corp. Acquired line from New Orleans Lower Coast Railroad Company, BA # 3881.
New Orleans & Gulf Railroad Company	10/26/1886	07/29/1891	See Louisiana Southern Railway Company
New Orleans and Lower Coast Railroad Company	11/29/1916	10/31/1978	Nov. 1, 1978, merged into the Missouri Pacific RR Co. (Delaware). Subsidiary of Railtex,
New Orleans, Fort Jackson and Grand Isle Railroad	12/15/1888	04/10/1911	
New Orleans, Southern and Grand Isle Railway Company	02/01/1911	11/30/1916	
New Orleans Southern Railway Company	03/24/1908	04/09/1911	
New Orleans Lower Coast Railroad, Inc. (Louisiana Corp.)	03/16/1991	04/23/1999	Subsidiary of Railtex, Inc.. Operations ceased & New Orleans & Gulf Coast purchased assets.
New Orleans, Mobile and Chicago Railroad Company	12/01/1909	12/31/1916	See Gulf, Mobile and Ohio Railroad Company
New Orleans, Natalbany and Natchez Railway Company	06/04/1902	01/10/1939	See Canton & Carthage Railroad Company
New Orleans and Northeastern Railroad Company	10/00/1868	DATE	Subsidiary of Norfolk Southern Corporation
New Orleans & Northwestern Railroad Company	11/08/1902	08/31/1909	See Missouri Pacific Railroad Company
New Orleans and Northwestern Railway Company	01/16/1890	10/31/1902	See Natchez & Southern Railway Company and Missouri Pacific Railroad Company
New Orleans Public Belt Railroad	10/08/1904	DATE	
New Orleans Public Service, Inc.			Employer is not covered
New Orleans Railway Clearing House	01/01/1908	12/31/1911	No records are available
New Orleans Railway & Light Company			Employer is not covered
New Orleans, Southern and Grand Isle Railway Company	02/01/1911	11/30/1916	See New Orleans and Lower Coast Railroad Company
New Orleans & Southern Railroad Company	04/08/1891	04/29/1897	See Louisiana Southern Railway Company
New Orleans Southern Railway Company	03/24/1908	04/09/1911	See New Orleans and Lower Coast Railroad Company
New Orleans Stock Yards, Inc.	04/27/1921	07/31/1953	An employer with respect only to its loading and unloading of railborne livestock
New Orleans Street Railway			Employer is not covered
New Orleans Tariff Bureau	05/01/1918	02/28/1920	See Southern Freight Association
New Orleans Tariff Committee	11/10/1907	04/30/1918	See Southern Freight Association

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
New Orleans Terminal Company	06/30/1903	08/01/1993	Merged into Alabama Great Southern RR Co., a subsidiary of Norfolk Southern Corporation
New Orleans Belt and Terminal Company	04/09/1901	12/25/1903	
New Orleans and Western Railroad Company	01/11/1896	04/08/1901	
New Orleans, Texas and Mexico Railroad Company	03/21/1910	02/28/1916	See New Orleans, Texas & Mexico Railway Company
New Orleans, Texas & Mexico Railway Company	02/29/1916	03/02/1956	See Missouri Pacific Railroad Company
Colorado Southern, New Orleans & Pacific Railroad Co.	05/08/1905	03/21/1910	
New Orleans, Texas & Mexico Railroad Company	03/21/1910	02/28/1916	
New Orleans Union Passenger Terminal Committee	03/28/1949	04/15/1954	
New Orleans Union Passenger Terminal	04/16/1954	07/19/2002	
New Orleans Warehousing Service Corporation			Employer is not covered
New Orleans and Western Railroad Company	01/11/1896	04/08/1901	See New Orleans Terminal Company
New Park and Fawn Grove Railroad, The	04/01/1907	12/31/1922	See Stewartstown Railroad Company, The
New River, Holston and Western Railroad Company	01/15/1900	12/31/1919	See Norfolk and Western Railway Company
New River Lumber Company			Employer is not covered
New River Railway Company	04/01/1966	05/19/1975	Subsidiary of Norfolk Southern Corporation. Employer coverage terminated 3/19/1975.
New York Air Brake Company			Employer is not covered
New York, Albany and Troy Transportation Company			Employer is not covered
New York & Atlantic Railway Company	03/31/1997	DATE	Subsidiary of Anacostia Rail Holdings Company
New York, Auburn and Lansing Railroad Co., The	03/01/1908	03/31/1914	No records are available
New York and Boston Dispatch Express Company	06/16/1873	03/01/1910	See Railway Express Agency Incorporated
New York Central Athletic Association of Albany			Employer is not covered
New York Central Fast Freight Lines	08/01/1908	06/01/1918	Service is creditable for any period during which can be verified that line was in existence
New York Central and Hudson River Railroad Company, The	11/01/1869	12/31/1914	See New York Central Railroad Company (Delaware), The
New York Central Iron Works			Employer is not covered
New York Central Railroad Company (Delaware), The	03/01/1961	01/31/1968	Merged into the Pennsylvania Railroad Company; name changed to Penn Central Company
Alliance and Northern Railroad Company, The	04/14/1891	06/30/1901	
Atlantic and Lake Erie Railway Company	04/01/1949	04/28/1976	
Battle Creek & Bay City Railway Company	02/21/1888	11/11/1889	
Bay City and Battle Creek Railway Company	11/12/1889	09/30/1916	
Beech Creek, Clearfield and South Western Railroad Co.	08/12/1882	06/30/1886	
Beech Creek Extension Railroad Company	04/01/1905	05/31/1905	
Beech Creek Railroad Company	06/30/1886	09/30/1890	
Boston & Albany Railroad Company	09/04/1867	04/03/1961	Merged

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Cairo, Vincennes & Chicago Line	04/27/1885	06/20/1889	
Cairo, Vincennes & Chicago Railway Company, The	02/16/1889	10/30/1889	
Canada & St. Louis Railway Company	12/20/1888	11/12/1889	
Canada Southern Bridge Company	09/23/1873	12/31/1903	
Canada Southern Railway Company	02/01/1868	01/01/1883	Service in the United States only
Carthage and Adirondack Railway Company	03/28/1883	03/07/1913	
Central Railroad Company of Indianapolis	12/05/1899	02/05/1917	
Chicago, Indiana and Southern Railroad Company	04/09/1906	12/31/1914	
Chicago, Kalamazoo and Saginaw Railway Company	07/03/1883	01/31/1930	
Cincinnati, Indianapolis, St. Louis and Chicago Railway Co.	03/06/1880	08/06/1889	
Cincinnati, Jackson and Mackinaw Railroad Company	03/09/1886	05/31/1892	
Cincinnati, Jackson and Mackinaw Railway Company	03/09/1892	07/23/1897	
Cincinnati, Sandusky and Cleveland Railroad Company, The	07/01/1866	10/30/1890	
Cincinnati, Wabash & Michigan Railway Company, The	04/16/1880	06/16/1915	
Clearfield Southern Railroad Company, The	07/06/1898	04/01/1905	
Cleveland, Cincinnati, Chicago & St. Louis Railway Co.	06/07/1889	01/31/1930	
Cleveland, Columbus, Cincinnati & Indianapolis Railway Co.,	05/01/1868	06/06/1889	
Cleveland Short Line Railway Company	11/24/1902	04/19/1915	
Columbus and Eastern Railroad Company, The	02/20/1882	12/31/1889	
Columbus, Hope and Greensburg Railroad Company, The	05/01/1884	10/16/1891	
Columbus, Sandusky and Hocking Railroad Company, The	08/22/1895	09/23/1902	
Columbus, Sandusky and Hocking Railway Company, The	12/30/1893	10/18/1895	
Columbus, Shawnee and Hocking Railway Company, The	10/24/1889	01/13/1894	
Columbus and Sunday Creek Valley Railroad Company, The	11/22/1878	12/20/1879	
Corning, Cowanesque and Antrim Railway Company	12/16/1872	07/01/1892	
Danville and Indiana Harbor Railroad Company, The	02/02/1905	06/21/1906	
Detroit and Charlevoix Railroad Company, The	09/16/1901	10/31/1916	
Detroit Terminal Railway	07/26/1901	03/30/1902	
Detroit Transit Railway	09/21/1872	09/22/1901	
Dunkirk, Allegheny Valley & Pittsburgh Rail Road Co., The	12/31/1872	12/31/1914	
Elkhart and Western Railroad Company, The	06/05/1888	06/11/1915	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Evansville and Indianapolis Railroad Company	11/07/1885	06/15/1920	
Evansville, Indianapolis and Terre Haute Railway Company	06/16/1920	01/31/1930	
Fall Brook Coal Company	12/10/1877	07/01/1892	Service is creditable with respect to its carrier by railroad operations
Fall Brook Railway Company	07/01/1892	04/12/1909	
Federal Valley Railroad Company, The	01/29/1918	06/30/1952	Merged
Gary & Western Railway Company	10/06/1906	06/18/1928	
Herkimer, Newport & Poland Narrow Gauge Railway Co. (1880)	07/08/1880	04/29/1891	
Herkimer, Newport & Poland Narrow Gauge Railway Co. (1891)	04/30/1891	12/07/1891	
Herkimer, Newport and Poland Railway Company	09/10/1891	06/23/1892	
Hooverhurst and Southwestern Railroad Company	04/01/1903	12/30/1913	
Hudson River Connecting Railroad Corporation, The	11/20/1924	11/13/1926	
Indiana, Bloomington and Western Railway Company, The	03/24/1881	06/30/1887	
Indiana Harbor Railroad Company	11/23/1901	04/08/1906	
Indiana, Illinois and Iowa Railroad Company	12/27/1881	09/14/1898	
Indiana, Illinois and Iowa Railroad Company, The	09/15/1898	04/08/1906	
Indiana and Western Railway Company, The	07/01/1887	09/09/1887	
Indianapolis and St. Louis Railroad Company	08/01/1867	09/18/1882	
Indianapolis & St. Louis Railway Company, The	09/15/1882	06/06/1889	
Kaaterskill Railroad Company	11/23/1882	12/31/1901	
Kanawha & Michigan Railway Company, The	04/25/1890	12/31/1921	
Lake Erie, Alliance and Southern Railway Company, The	01/20/1887	11/05/1897	
Lake Erie, Alliance & Wheeling Railroad Company	01/25/1901	06/30/1912	
Lake Shore and Michigan Southern Railway Company, The	08/01/1869	12/31/1914	
Little Falls and Dolgeville Railroad Company (of 1891)	02/20/1891	12/28/1902	
Little Falls and Dolgeville Railroad Company (of 1902)	12/29/1902	04/15/1913	
Louisville, Cincinnati and Dayton Railway Company, The	04/01/1887	04/29/1887	
Michigan and Ohio Railroad Company, The	06/25/1883	02/23/1892	
Mohawk and Malone Railway Company, The	06/23/1892	03/17/1913	
New Jersey Junction Railroad Company	02/27/1886	06/30/1952	Merged
New York Central and Hudson River Railroad Co., The	11/00/1869	12/31/1914	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
New York Central Railroad Company (New York, Etc.), The	12/22/1914	02/28/1961	Merged
New York City and Northern Railroad Company, The	03/01/1878	10/10/1887	
New York and Northern Railway Company, The	10/11/1887	01/14/1894	
New York and Ottawa Railroad Company	10/28/1897	01/31/1905	
New York, West Shore & Buffalo Railway Co. (2nd Corporation)	06/14/1881	12/05/1885	
Northern Adirondack Extension Railroad Company	02/04/1887	04/04/1890	
Northern Adirondack Railroad Company	04/05/1890	05/27/1895	
Northern Adirondack Railroad Company, The	02/09/1883	04/04/1890	
Northern New York Railroad Company	05/28/1895	10/27/1897	
Ohio Central Railroad Company, The (of 1879)	12/20/1879	01/27/1882	
Ohio Central Railroad Company, The (of 1882)	01/27/1882	06/29/1885	
Ohio Central Railway Company	04/29/1876	08/11/1884	
Ohio, Indiana and Western Railway Company, The	11/11/1887	02/21/1890	
Ohio River and Lake Erie Railroad Company, The	11/06/1897	03/15/1901	
Peoria and Eastern Railway Company, The	02/22/1890	12/31/1913	
Pittsburgh and Eastern Railroad (of 1895)	01/03/1895	04/01/1905	
Rome, Watertown and Ogdensburg Railroad Company	04/01/1832	04/16/1913	
St. Clair & Western Railroad Company	09/25/1906	11/01/1932	
St. Lawrence & Adirondack Railway Company, The	07/02/1896	12/31/1915	
St. Louis, Alton and Terre Haute Railroad Company	02/04/1887	10/31/1890	
St. Louis, Sturgis and Battle Creek Railroad Company, The	01/07/1884	11/14/1889	
Saline Valley Railway Company	04/06/1907	04/10/1917	
Shawnee and Muskingum River Railway Company, The	06/30/1889	12/31/1889	
Stony Clove & Catskill Mountain Railroad Company, The	01/18/1881	12/31/1901	
Syracuse, Chenango & New York Rail Road Company, The	04/07/1877	09/01/1883	
Syracuse and Chenango Rail Road Company	05/14/1873	04/16/1877	
Syracuse and Chenango Valley Rail Road Company, The	04/01/1868	07/28/1873	
Syracuse, Ontario and New York Railway Company, The	06/20/1883	06/30/1891	
Terminal Railway of Buffalo	06/17/1895	12/31/1914	
Toledo, Columbus and Cincinnati Railway Company, The	05/28/1889	11/27/1892	
Toledo, Columbus and Southern Railway Company	03/25/1885	06/30/1889	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Toledo and Michigan Belt Railway Company, The	10/27/1887	01/29/1897	
Toledo and Ohio Central Railway Company	06/29/1885	06/30/1952	Merged
Ulster & Delaware Railroad Company	03/05/1885	12/31/1901	
Ulster & Delaware Railroad Company, The	01/01/1902	01/31/1932	
Wallkill Valley Railroad Company, The	07/02/1877	06/30/1952	Merged
West Shore Railroad Company	12/05/1885	06/30/1952	Merged
White Water Railroad Company, The	05/28/1878	11/01/1890	
New York Central Railroad Company (New York, etc.)	12/22/1914	02/28/1961	March 1, 1961, merged into the New York Central Railroad Company (Delaware)
New York Central Railroad Mutual Relief Association			Employer is not covered
New York Central Sleeping Car Company			Prior to sometime in 12/1886, the Wagner Palace Car Co. was known by this name
New York Central Transport Co.			Employer is not covered
New York, Chicago and St. Louis Railroad Company, The	07/02/1887	10/15/1964	Merged into the Norfolk and Western Railway Company. Subsidiary of Norfolk Southern Corp.
Chicago, Cincinnati and Louisville Railroad Company, The	10/00/1866	03/29/1887	
Chicago and State Line Railroad Company, The	06/30/1887	07/01/1923	
Cleveland, Dolphos and St. Louis Railroad Company, The		01/05/1890	
Cleveland and State Line Railroad Company, The		09/30/1887	
Cleveland and Western Railroad Company, The	12/30/1884	10/10/1890	
Erie and State Line Railroad Company, The		07/06/1887	
Fort Wayne, Cincinnati and Louisville Railroad Company	11/11/1886	05/27/1890	
Fort Wayne and Illinois Railroad Company, The	09/01/1887	09/30/1887	
Indianapolis, Peru & Chicago Railway Company, The	03/01/1864	04/07/1887	
Lake Erie and Western Railroad Company, The	02/16/1887	06/30/1923	
Lake Erie and Western Railway Company, The	12/11/1879	02/15/1887	
Michigan City and Indianapolis Rail Road Company, The	06/04/1870	04/07/1887	
New York, Chicago and St. Louis Railway Company, The	04/08/1881	07/02/1887	
Pittsburgh, Akron & Western Railroad Company, The	03/11/1890	08/13/1895	
Toledo, Cincinnati and St. Louis RR Co. (7th Company)	05/08/1883	03/15/1892	
Toledo, Delphos and Burlington Railroad Company	10/25/1881	04/01/1882	
Toledo, St. Louis and Kansas City Railroad Company	06/12/1886	07/31/1900	
Toledo, St. Louis and Western Railroad Company	08/01/1900	06/30/1923	
New York, Chicago and St. Louis Railway Company, The	04/08/1881	07/02/1887	See New York, Chicago and St. Louis Railroad Company, The
New York City and Northern Railroad Company, The	03/01/1878	10/10/1887	See New York Central Railroad Company (Delaware), The
New York City Railway Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
New York Connecting Rail Road Company, The	04/21/1892	10/24/1978	Ceased to be an employer on October 24, 1978, when parent company was terminated.
New York Cross Harbor Railroad Terminal Corporation	02/01/1983	08/31/2006	Ceased operations and transferred its assets and common carrier obligations to NY NJ Rail (BA 4285) at close of Business 8/31/06.
New York Despatch Line			Trade name of the Chicago, New York & Boston Refrigerator Company
New York Despatch Refrigerator Line			Trade name of the Chicago, New York & Boston Refrigerator Company
New York Dock Company	07/18/1901	10/01/1912	See New York Dock Railway
New York Dock Railway	04/12/1910	08/17/1983	Owned by NYD Properties
Brooklyn Wharf & Warehouse Company	01/21/1895	07/18/1901	At least with respect to its railroad operations, service is creditable
New York Dock Company	07/18/1901	10/01/1912	At least with respect to its Railroad Department, service is creditable
New York & Eastern Railway, LLC			Investigation closed
New York Edison Company, Inc.			Employer is not covered
New York and Erie Rail-Road Company, The	04/01/1832	12/01/1861	See Erie Railroad Company
New York & Greenwood Lake Railway	07/22/1996	DATE	
New York and Greenwood Lake Railway Company, The	11/01/1878	04/30/1896	See Erie Railroad Company
New York and Harlem Railroad Company, The	04/25/1831	09/27/2006	Ceased to be an employer on 9/27/2006, when it merged into American Premier Underwriters, Inc.
New York & Jersey Railroad Company			Employer is not covered
New York, Lackawanna and Western Railway Company, The	08/26/1880	01/25/1945	Merged into Delaware, Lackawanna and Western Railroad Company 01/26/1945
New York & Lake Erie Railroad, Inc.	10/15/1978	DATE	
New York, Lake Erie and Western Coal and Railroad Co.	04/08/1870	12/22/1941	Acquired by the Erie Railroad Company
New York, Lake Erie and Western Railroad Company, The	04/27/1878	11/30/1895	See Erie Railroad Company
New York Lighterage & Transportation Company	03/01/1874	05/01/1899	Company's properties acquired by the Easton and Amboy Railroad Company
New York and Long Branch Railroad Company, The	04/01/1868	3/31/1976	Ceased to be a covered employer 3/31/1976. Assets to Conrail on 3/31/1976.
New York Marine Company			No records available
New York Marine Company			Service and Compensation under following contracts are creditable as service to and compensation from the New York Central Railroad Company.
New York Marine Company	10/16/1920	09/01/1922	
New York Marine Company	09/01/1921	09/11/1922	
New York Marine Company	12/16/1921	09/01/1922	
New York Marine Company	09/01/1922	08/21/1923	
New York and Massachusetts Railway Company	01/22/1887	04/12/1893	See New York, New Haven and Hartford Railroad Company, The
New York & New England Railroad Company	05/15/1873	08/31/1895	See New York, New Haven and Hartford Railroad Company, The
New York, New England & Texas Steamship Company			Employer is not covered. Succeeded by the Newtexas Steamship Corporation (of 1928)
New York, New Haven and Hartford Railroad Company, The	08/06/1872	10/20/1980	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Agricultural Branch Railroad Company	04/01/1847	04/01/1867	
Boston, Clinton, Fitchburg and New Bedford Railroad Co.	02/11/1873	03/06/1883	
Boston, Clinton and Fitchburg Railroad Company	04/01/1867	05/31/1876	
Boston, Hartford and Erie Railroad Company	06/01/1863	09/30/1874	
Central New England Railway Company	01/13/1899	01/01/1927	
Central New England and Western Railroad Company	07/23/1889	07/28/1892	
Danbury and Norwalk Railroad Company, The	05/01/1850	03/26/1907	
East Granby and Suffield Railroad Company, The	09/21/1901	01/02/1903	
Fall River, Warren & Providence Railroad Company	07/01/1862	04/30/1892	
Hanover Branch Railroad Company	04/01/1846	06/29/1887	
Harlem River and Port Chester Railroad Company, The	11/24/1873	01/01/1927	
Hartford and Connecticut Valley Railroad, The	03/28/1879	03/31/1887	
Housatonic Railroad Company	06/01/1836	06/30/1892	
Hudson Connecting Railroad Company	05/02/1889	07/22/1889	
Manufacturers Railroad Company, The	11/17/1896	04/30/1907	
Meriden and Cromwell Railroad Company, The	07/10/1882	06/18/1888	
Meriden, Waterbury & Connecticut River Railroad Co., The	03/10/1887	05/31/1896	
Milford and Woonsocket Railroad Company	05/01/1855	12/19/1910	
Naugatuck Railroad Company, The	06/01/1845	01/31/1906	
New England Railroad Company, The	03/07/1895	04/01/1908	
New Haven and Derby Company	07/01/1894	03/26/1907	
Newburgh, Dutchess and Connecticut Railroad Company	01/15/1877	07/07/1907	
Newport and Wickford Railroad and Steamboat Company	01/28/1870	10/31/1909	
New York and Massachusetts Railway Company	01/22/1887	04/12/1893	
New York and New England Railroad Company	05/15/1873	08/31/1895	
New York, Providence & Boston Railroad Company	06/01/1832	02/23/1893	
Philadelphia, Reading and New England Railroad Company	07/28/1892	01/12/1899	
Poughkeepsie Bridge Company	05/10/1871	07/13/1892	
Poughkeepsie Bridge and Railroad Company	07/14/1882	07/27/1892	
Poughkeepsie Bridge Railroad Company, The	06/05/1888	06/24/1907	
Poughkeepsie and Eastern Railway Company, The	04/13/1893	06/24/1907	
Providence and Springfield Railroad Company	04/23/1872	10/30/1905	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Seaview Avenue Industrial Railway	01/01/1902	08/03/1931	
Shepang, Litchfield and Northern Railroad Company	05/10/1887	06/30/1898	
Shepang Railroad Company	05/23/1873	05/31/1887	
New York New Jersey Rail, LLC	09/01/2006	DATE	NY Cross Harbor RR Terminal Corp(BA 4392) ceased operations and transferred its assets and common carrier obligations to NY NJ Rail, LLC (BA 4285) at close of Business 8/31/06.
New York and New Orange Railroad Company	07/01/1899	02/15/1901	See Rahway Valley Company, Lessee
New York and Northern Railway Company, The	10/11/1887	01/14/1894	See New York Central Railroad Company (Delaware), The
New York and Ogdensbury Railway Company Inc., The	09/15/1998	DATE	
New York, Ontario and Western Railway Company	01/21/1880	10/16/1957	
New York, West Shore & Buffalo Railway Co. (2nd Corp.)	06/14/1881	12/05/1885	
Port Jarvis, Monticello & New York Railroad Company	02/04/1887	12/06/1902	
Port Jarvis, Monticello and Summitville Railroad Company	12/07/1902	06/30/1905	
New York and Ottawa Railroad Company	10/28/1897	01/31/1905	No records are available. See New York Central Railroad Company (Delaware), The
New York, Pennsylvania and Ohio Railroad Company	03/20/1880	04/30/1883	See Erie Railroad Company
New York, Pennsylvania & Ohio RR Co. (Consolidated Co.)	05/01/1883	02/27/1896	
New York and Pennsylvania Railroad Company	07/01/1896	06/30/1904	See New York and Pennsylvania Railway Company
New York and Pennsylvania Railway Company	07/01/1904	05/05/1936	
New York and Pennsylvania Railroad Company	07/01/1896	06/30/1904	
Olean, Oswayo & Eastern Railroad Company	12/31/1893	06/30/1896	
New York, Philadelphia and Norfolk Railroad Company	04/10/1880	01/01/1958	Merged into The Pennel Company
New York, Philadelphia and Norfolk Railroad Ferry Company	09/01/1935	12/31/1955	See Pennsylvania Railroad Company
New York and Pittsburgh Airline Railroad Company	04/18/1906	01/17/1907	See Pittsburgh & Susquehanna Railroad Company
New York and Pittsburgh Central Railroad Company	08/01/1903	04/19/1906	
New York, Pittsburgh & Chicago Railway Company	06/20/1881	01/22/1886	Predecessor of the Pittsburgh, Lisbon & Western Railroad Company
New York Power and Light Corporation			Employer is not covered
New York, Providence and Boston Railroad Company	06/01/1832	02/23/1893	See New York, New Haven and Hartford Railroad Company, The
New York Rail Car Corporation			Investigation closed 07/29/1992
New York Railways Company			Employer is not covered
New York Railways Corporation			Employer is not covered
New York Rapid Transit Corporation			Employer is not covered
New York and Rockaway Beach Railway Company, The	08/17/1887	06/30/1922	See Long Island Rail Road Company, The
New York Rockaway Beach Railway Company, The	02/04/1887	06/30/1901	See Long Island Rail Road Company, The
New York, Rutland and Montreal Railway Company	12/31/1883	06/08/1893	See Rutland Railway Corporation

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
New York and Stamford Railway Company			Employer is not covered
New York State Association of Railroads	08/01/1949	12/31/1976	Ceased being an employer on December 31, 1976. Ceased operations.
Associated Railroad of New York State	08/01/1949	01/01/1959	Name by which New York Associations of Railroads was known during this period
New York State Railways	12/01/1927	08/03/1938	See Rochester Transit Corp.
Oneida Railway Company		10/31/1912	
New York State Realty & Terminal Company			Employer is not covered
New York, Susquehanna and Western Coal Company			Employer is not covered
New York, Susquehanna and Western Railroad Company	06/22/1881	01/27/1982	Ceased to Be Covered with the close of Business on March 30, 2007. Purchased South and assigned right to Moscow Camden & San Augustine
Macopin Railroad Company	04/30/1887	11/30/1896	
New York, Susquehanna and Western Railway Corp.	09/02/1980	DATE	Wholly-owned subsidiary of Delaware Otsego Corporation
New York, Texas and Mexican Railway Company, The	11/17/1880	07/31/1905	See South Western Railroad Company
New York Transfer Company			Employer is not covered. Dodds Express was also known by this name
New York Transfer Company - Dodds Express			Employer is not covered. Dodds Express was also known by this name
New York, West Shore & Buffalo Rlwy Co. (2nd Corporation)	06/14/1881	12/05/1885	Under lease by New York, Ontario & Western Railway Company during this period
New York, Westchester & Boston Railway Company	01/01/1910	12/31/1937	Operated as separate entities from 01/01/1910 to 06/08/1915 and from 06/08/1915 to 12/31/1937
New York, Westchester & Boston Railway Company (of 1872)			Employer is not covered
New York, Woodhaven and Rockaway Railroad Company	03/21/1877	08/19/1887	See Long Island Rail Road Company, The
Newago Tug Line, Inc.			Employer is not covered
Newark Central Warehouse Company			Employer is not covered
Newark & Marion Railway Company	11/30/1905	10/01/1917	See Elmira and Lake Ontario Railroad Company, The
Newark Stock Yards	08/12/1891	01/31/1940	No records are available
Newark Warehouse Company	08/01/1907	05/31/1934	
Newaukum Valley Railroad Company	05/23/1914	05/14/1943	
Newaygo Portland Cement Company			Employer is not covered
Newberry and Laurens Railroad Company			Columbia, Newberry and Laurens Railroad Company known by this name prior to 12/24/1886
Newberry, Whitmire and Augusta Railroad Company	02/21/1906	02/22/1910	Prior to 02/23/1910, the Augusta Northern Railway was known by this name
Newburgh, Dutchess and Connecticut Railroad Company	01/15/1877	07/07/1907	See New York, New Haven and Hartford Railroad Company, The
Newburgh & South Shore Railroad Company	07/01/1986	DATE	Subsidiary of Omnitrax, Inc.name change from ltd to llc
Newburgh and South Shore Railway Company, The	06/10/1899	06/30/1986	See Transtar, Inc.
Newell Bridge & Railway Company, The			Employer is not covered
Newfoundland Railway			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Newhall Company, The			Not an employer and service under contracts with The NY, Chgo. & St. Louis RR is not creditable
Newman, J. J., Lumber Company			Employer is not covered
Newport and Cincinnati Bridge Company	02/01/1868	06/15/1904	See Louisville and Nashville Railroad Company.
Newport News Coal Exchange, Incorporated	06/01/1920	01/01/1925	Service prior to 06/01/1920 is not creditable
Newport News & Hampton Railway, Gas & Electric Company			Employer is not covered. Succeeded on 01/03/1927 by the Virginia Public Service Co.
Newport News & Mississippi Valley Company	02/04/1887	07/31/1893	No records are available
Newport News & Old Point Comfort Railway & Electric Company			Employer is not covered. Succeeded by the Newport News & Hampton Railway, Gas & Electric Co.
Newport News Shipbuilding and Dry Dock Company			Employer is not covered
Newport and Richford Railroad Company (Lines in the U.S.)			Lease assigned to Canadian Pacific Railroad Company 01/01/1932
Newport & Sherman's Valley Railroad Company	12/31/1892	04/20/1920	See Susquehanna River & Western Railroad Company
Newport and Wickford Railroad and Steamboat Company	01/28/1870	10/31/1909	See New York, New Haven and Hartford Railroad Company, The
Newtex Steamship Corporation (of 1928)			Employer is not covered. Succeeded by the Newtex Steamship Corporation (of 1932)
Newtex Steamship Corporation (of 1932)			Employer is not covered
Newton Ice Company			Not an employer & service under a contract with Atchison, Topeka & Santa Fe Railway is not creditable
Newton and Northwestern Railroad	10/08/1902	01/04/1909	See Fort Dodge, Des Moines & Southern Railroad Company
Newton Rail Mill			Employer is not covered. See American Track Systems
Nexterna, Inc.	12/15/1998	01/15/2003	Employer coverage terminated see G-215 for father information concerning the termination of company
Nexterna, Inc. (Reconsideration by Board See B.C.D. 03-44)	12/15/1998	01/15/2003	Employer coverage terminated see G-215 for father information concerning the termination of company
Nezperce & Idaho Railroad Company	09/09/1908	04/21/1946	On 04/22/1946, the company's properties were acquired by the Nezperce Railroad Company
Nezperce Railroad Company	04/22/1946	12/31/1986	
Lewiston, Nezperce & Eastern Railroad Company	07/01/1915	06/30/1917	
Nezperce & Idaho Railroad Company	09/09/1908	04/21/1946	
Niagara Falls Power Company			Employer is not covered
Niagara Frontier Car Inspection Association	12/01/1900	01/31/1968	Ceased being an employer on January 31, 1968. Parent Company Terminated and merged into another Entity.
Niagara Gorge Railroad Company	06/03/1899	01/15/1936	Records prior to January 1925 are not available
Niagara Junction Railway Company	05/28/1892	07/2/1987	Ceased being an employer on July 29, 1987, due to Dissolution
Niagara Lockport and Ontario Power Company			Employer is not covered
Nicholas, Fayette and Greenbrier Railroad Company	05/20/1926	DATE	Operated by Chesapeake and Ohio Railway Company since 06/25/1929
Nichols Contracting Company			Not an employer and service under a contract dated 12/15/1925 is not creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Nichols, Martha A (Nicholas Consulting Services)			Service rendered is creditable as service to the Norfolk Southern Railroad
Nicholson Universal Steamship Company			Employer is not covered
Nickel Plate Development Company, The			Service and compensation creditable to The New York, Chicago and St. Louis Railroad Company
Nickel Plate-Lackawanna Dairy Line	12/31/1914	06/01/1918	
	03/01/1920	12/31/1947	
Nickel Plate Line	02/04/1887	06/01/1918	No records are available
Nicolet Badger Northern Railroad	07/13/1983	12/30/1994	See Forest Transit Commission
Niemeyer, A. J., Lumber Company			Employer is not covered
Niemeyer, A. J., Lumber Company's Railroad			Employer is not covered
Nife, Inc.			Investigation closed 03/24/1994
Nimishillen & Tuscarawas, LLC	08/13/1999	12/31/2002	Successor to Nimishillen & Tuscarawas Railroad Company
Nimishillen & Tuscarawas Railroad Company	11/28/1989	08/13/1999	Merged into Nimishillen & Tuscarawas, LLC. All railroad trackage & employees have been transferred to Nimishillen & Tuscarawas, LLC.
Nittany & Bald Eagle Railroad Company	08/01/1984	DATE	
Nittany Valley Railroad Company	07/01/1898	06/30/1913	
NJ Transit's Management Info System Department			Employer is not covered
NJ Transit Rail Corporation			Employer is not covered
NJ Transit Rail Operations Corporation			Employer is not covered
NL Industries, Inc.			Employer is not covered
Nobles Rock Railroad			See Rail Equipment & Transportation Inc.
Nobles Rock Railroad, Inc.	12/21/1998	07/23/2000	Successor employer to Rail Equipment & Transp., Inc. d/b/a Nobles Rock RR. Owned by Cascade Railcorp.
Nocatee Crate Company			Employer is not covered
Nokomis Water Company			Employer is not covered
Nom Artic Railway			Employer is not covered
Nooksack Valley Railroad Company			Investigation closed 03/25/1992
Norfolk, Albemarle and Atlantic Railroad Company	03/02/1891	05/26/1896	See Norfolk Southern Railway Company
Norfolk, Baltimore and Carolina Line, Incorporated			Employer is not covered
Norfolk and Carolina Railroad Company	02/14/1889	05/01/1900	See Atlantic Coast Line Railroad Company
Norfolk Elevator Company			Not an employer & operation of a grain elevator, owned by Norfolk & Western is not creditable
Norfolk, Franklin and Danville Railway Company	11/01/1962	12/30/1983	Subsidiary of Norfolk Southern Corporation. Merged into Norfolk & Western Railway
Norfolk Live Stock Sales Company, Inc.			Employer is not covered
Norfolk and Portsmouth Belt Line Railroad Company	03/04/1896	DATE	Subsidiary of Norfolk Southern Corporation

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Elizabeth River Railroad Company, The	12/31/1902	05/31/1910	
Norfolk & Portsmouth Traction Company			Employer is not covered
Norfolk Revision Bureau	05/01/1920	06/30/1930	
Norfolk Southern Bus Corporation			Employer is not covered
Norfolk Southern Corporation	06/01/1982	DATE	
Akron, Canton & Youngstown Railway Company, The	06/06/1907	01/31/1944	
Alabama Great Southern Railroad Company, The	11/30/1877	DATE	
Albany and Northern Railroad Company	03/11/1964	12/31/1971	
Albany Passenger Terminal Company	10/27/1911	08/04/1978	
Algers, Winslow & Western Railway Company	09/07/1927	4/20/2007	Subsidiary of Norfolk Southern Corporation
Atlanta Terminal Company	02/11/1903	01/31/1986	
Atlantic and East Carolina Railway Company	09/01/1939	10/20/2003	Merged into Norfolk Southern Railway, BA# 1525
Birmingham Terminal Company	07/01/1907	06/01/1986	
Camp Lejeune Railroad Company	07/01/1961	DATE	
Carolina and Northwestern Railway Company	06/01/1982	06/01/1988	Merged into Southern Railway Company
Central of Georgia Railroad Company	10/27/1895	DATE	
Chattanooga Station Company	11/18/1892	09/01/1895	
Chattanooga Traction Company	10/25/1911	3/31/1970	
Chesapeake Western Railway Company	03/03/1900	DATE	
Cincinnati, New Orleans & Texas Pacific Railway Co., The	09/08/1881	DATE	
Columbia Union Station Company	02/19/1900	DATE	See BA # 1525
Des Moines Union Railway Company	12/05/1884	03/01/1989	
Durham Union Station Company	03/28/1904	DATE	
Fairport, Painesville & Eastern Railway Company	07/18/1910	07/03/1984	Merged into Norfolk & Western Railway Company
Georgia, Ashburn, Sylvester & Camilla Railway Company	05/09/1922	12/31/1971	Employer coverage terminated 12/31/1971 the date on which it lost its status as a legal entity and result of corp merger.
Georgia and Florida Railway Company	07/01/1963	05/17/1971	Successor to Georgia and Florida Railroad. Subsidiary of Norfolk Southern Corporation
Georgia Northern Railway Company, The	02/07/1894	12/31/1993	Merged into Georgia, Southern & Florida Railway Company
Georgia Southern and Florida Railway Company	05/22/1895	DATE	Subsidiary of Norfolk Southern Corporation.
Harriman and Northeastern Railroad Company	12/04/1895	3/31/1970	lost its status as a legal entity and became non-existent as a result of corp merger
Illinois Terminal Railroad Company	10/18/1937	05/24/1982	
Interstate Railroad Company	01/13/1897	DATE	
Kentucky & Indiana Terminal Railroad Company	12/30/1910	12/31/1981	
Lake Erie & Fort Wayne Railroad Company	03/29/1904	04/01/1982	Operations dissolved

Employer	Covered From	Covered To	Remarks
Lenoir Car Works	06/04/1904	12/15/1986	Operations dissolved
Live Oak, Perry and South Georgia Railway Company	01/01/1972	12/31/1993	Merged into Georgia, Southern & Florida Railway Company
Louisiana Southern Railway Company	02/27/1897	08/01/1993	
Louisville, and Wadley Railway Company	08/24/1872	09/18/1961	
Macon Terminal Company	07/09/1914	06/26/1973	
New Jersey, Indiana & Illinois Terminal Railway Company	10/27/1902	02/28/1983	
New Orleans and Northeastern Railroad Company	10/00/1868	DATE	
New Orleans Terminal Company	06/30/1903	08/01/1993	
New York , Chicago & St. Louis Railroad Company, The	07/02/1887	10/15/1964	
New River Railway Company	04/01/1966	05/19/1975	Subsidiary of Norfolk Southern Corporation. Employer coverage terminated 3/19/1975.
Nickel Plate Railroad Company	07/02/1887	10/15/1964	
Norfolk, Franklin & Danville Railway Company	11/01/1962	12/30/1983	Subsidiary of Norfolk Southern Corporation. Merged into Norfolk & Western Railway
Norfolk and Portsmouth Belt Line Railroad Company	03/04/1896	DATE	
Norfolk Southern Railway Company	01/21/1942	12/31/1973	
Norfolk Southern Railway Company	06/01/1894	10/20/2003	Merged Atlantic & East Carolina Railway Company
Norfolk and Western Railway Company	01/15/1896	09/01/1998	Former employees of Norfolk & Western are now employees of Norfolk Southern Corporation
Pittsburgh & West Virginia Railway Company	11/30/1916	DATE	
Savannah & Atlanta Railway Company	01/01/1939	12/31/1963	Subsidiary
South Georgia Railway Company, The	03/16/1896	12/31/1971	
South Western Railroad Company, The	12/27/1845	DATE	Subsidiary
Southern Region Motor Transport, Inc.	10/27/1927	12/18/2001	Employer coverage terminated 12/ 18/ 2001 and became Non-Existent as a result of Corp dissolution
St. Johns River Terminal Company	07/18/1901	12/31/1993	Ceased to be an employer on 12/31/1993, when it merged into Georgia Southern & Florida (1513).
State University Railroad Company	04/12/1879	DATE	Subsidiary
Tennessee, Alabama & Georgia Railway Company	01/01/1938	DATE	Subsidiary
Tennessee Railway Company	08/01/1973	DATE	Subsidiary
Virginia Railway Company	02/20/1904	11/20/1959	
Wabash Railroad Company	01/01/1942	11/12/1991	
Winston-Salem Terminal Company	03/01/1922	12/31/1970	
Wrightsville & Tennille Railroad Company	12/22/1883	6/1/1971	Railroad was consolidated with the Central of Georgia Railroad Company.
Norfolk Southern Railroad Company	03/10/1910	01/20/1942	Records prior to February 1905 not available. See Norfolk Southern Railway Co., BA No. 1522
Norfolk & Southern Railroad Company	06/01/1891	11/30/1906	See Norfolk Southern Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Norfolk Southern Railway Company	01/21/1942	12/31/1973	01/01/1974, merged into the Carolina & Northwestern Railway Co. The surviving company became Norfolk Southern Railway Company.
Aberdeen and Ashboro Railroad Company	02/20/1897	02/01/1912	
Aberdeen and West End Railroad Company	12/31/1889	02/20/1897	
Albemarle and Pantigo railroad Company	06/30/1890	06/01/1891	
Atlantic and North Carolina Company, The	02/15/1905	11/30/1906	
Chesapeake Transit Company	01/29/1902	12/12/1904	
Durham and Charlotte Railroad Company	07/15/1896	02/01/1912	
Egypt Railway Company	09/30/1892	01/01/1911	
Glendon & Gulf Railroad	12/31/1894	02/14/1896	
Howland Improvement Company	09/01/1904	02/14/1905	
Norfolk, Albemarle and Atlantic Railroad Company	03/02/1891	05/26/1896	
Norfolk Southern Railroad Company	02/01/1883	06/01/1891	
Norfolk & Southern Railroad Company	06/01/1891	11/30/1906	
Norfolk & Southern Railway Company	12/01/1906	04/29/1910	
Norfolk & Western Railway Company	01/15/1896	09/01/1998	
Norfolk and Virginia Beach Railroad Company	05/17/1887	01/28/1891	
Norfolk and Virginia Beach Railroad and Improvement Co.	01/31/1882	05/16/1887	
Norfolk, Virginia Beach and Southern Railroad Company	05/27/1896	01/25/1900	
Pamlico, Oriental and Western Railroad Company, The	08/14/1905	08/30/1906	
Raleigh & Cape Fear Railroad Company	02/28/1898	05/17/1905	
Raleigh, Charlotte and Southern Railway Company	03/31/1911	12/31/1913	
Raleigh and Southport Railway Company	12/31/1905	02/01/1912	
Raleigh and Western Railway Company	09/06/1893	04/01/1910	
Sanford and Troy Railroad Company	07/31/1909	02/01/1912	
Suffolk and Carolina Railway Company	12/31/1884	11/25/1906	
Virginia & Carolina Coast Railroad Company	07/01/1905	11/28/1906	
Washington & Plymouth Railroad Company	03/04/1901	03/31/1904	
Norfolk Southern Railway Company	01/01/1974	05/31/1982	Successor to the Norfolk Southern Railway Co. and the Carolina Northwestern Railway Co. 6/01/1982, name was changed to Carolina Northwestern Railway Co.
Norfolk & Southern Railway Company	12/01/1906	04/29/1910	See Norfolk Southern Railway Company
Norfolk Southern Railway Co. % Norfolk Southern Corp	06/01/1894	DATE	Wholly-owned subsidiary of Norfolk Southern Corporation
Norfolk and Western Railway Company	01/15/1896	09/01/1998	Merged
Southern Railway Company	06/01/1894	12/31/1990	Name by which Norfolk Southern Railway was known during this period

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Norfolk Terminal Company	03/06/1882	10/16/1889	See Norfolk and Western Railway Company
Norfolk Terminal Railway Company	02/02/1910	12/26/1962	See Norfolk and Western Railway Company
Norfolk Tidewater Terminals, Inc.			Employer is not covered
Norfolk and Virginia Beach Railroad Company	05/17/1887	01/28/1891	See Norfolk Southern Railway Company
Norfolk and Virginia Beach Railroad and Improvement Co.	01/31/1882	05/16/1887	See Norfolk Southern Railway Company
Norfolk, Virginia Beach and Southern Railroad Company	05/27/1896	01/25/1900	See Norfolk Southern Railway Company
Norfolk and Washington, D.C., Steamboat Company			Employer is not covered
Norfolk and Western Railroad Company	05/03/1881	09/30/1896	See Norfolk and Western Railway Company
Norfolk and Western Railway Company	01/15/1896	09/01/1998	Merged into Norfolk Southern Railway Co., BA # 1525. Wholly owned sub. of Norfolk Southern Corporation
Akron, Canton & Youngstown Railway Company	02/01/1944	01/02/1982	Merged and ceased operations
Big Sandy and Cumberland Railroad Company	01/25/1900	06/30/1931	
Big Sandy, East Lynn and Guyan Railroad Company	06/16/1902	04/25/1906	
Big Stony Railway Company	01/16/1892	12/09/1915	
Blackstone & Lunenburg Railroad Company	02/15/1905	04/25/1910	
Catawba Valley Railway and Mining Company	01/25/1902	07/30/1909	
Cincinnati, Portsmouth & Virginia Railroad Company	06/04/1881	10/11/1901	
Columbus & Maysville Railroad Company	01/31/1881	01/01/1901	
Des Moines Union Railway Company	12/05/1884	03/01/1989	
Fairport, Painesville & Eastern Railroad Company	07/18/1910	07/02/1984	Merged and ceased operations
Fort Wayne Union Railway Company	10/11/1922	05/01/1990	Merged
Franklin and Pittsylvania Railroad Company, The	05/01/1914	08/12/1922	
Franklin & Pittsylvania Railway Company	08/13/1922	06/05/1932	
Guyandot & Tug River Railroad Company	07/23/1928	05/12/1933	
Hillsboro Railroad Company, The	01/08/1895	10/25/1904	
Laeger & Southern Railway Company	01/18/1898	04/25/1906	
Lynchburg & Durham Railroad Company	05/11/1887	09/24/1896	
New River, Holston and Western Railroad	01/15/1900	12/31/1919	
New York, Chicago and St. Louis Railroad Company	07/02/1887	10/15/1964	Merged
Norfolk Terminal Company	03/06/1882	10/16/1889	
Norfolk and Western Railroad Company	05/03/1881	09/30/1896	
Ohio and North Western Railroad Company	01/01/1886	06/05/1891	
Pocahontas and Western Railroad Company	04/27/1904	04/29/1910	
Roanoke and Southern Railway Company	06/18/1887	11/25/1896	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Scioto Valley and New England Railroad Company	02/02/1890	07/21/1890	
Scioto Valley Railway Company	02/23/1875	02/01/1890	
Shenandoah Valley Railroad Company	02/01/1867	09/30/1890	
Shenandoah Valley Railway Company	12/02/1890	12/14/1890	
Tug River and Kentucky Railroad Company	12/13/1913	12/31/1892	
Virginia Anthracite Coal and Railway Company	04/02/1902	01/31/1912	
Virginia-Carolina Railway Company	03/21/1894	12/31/1919	
Virginia Railway Company, The	02/20/1904	11/20/1959	Merged
Wabash Railroad Company	01/01/1942	11/12/1991	Merged
West Virginia South Western Railway	11/17/1902	02/26/1909	
Wheeling and Lake Erie Railway Company, The	12/00/1916	09/20/1988	Merged
Williamson and Pond Creek Railroad Company	03/14/1912	12/31/1920	
Norfolk & Western Railway Company - Fuel or Mining Dept.			Service to the Fuel or Mining Dept is creditable for any period but only in certain occupations
North America Railnet, Inc.			Employer is not covered
Camas Prairie Railnet, Inc.	02/01/1998	03/31/2004	Wholly owned subsidiary
Georgia & Florida Railnet, Inc.	05/01/1999	DATE	Wholly owned subsidiary
Illinois Railnet, Inc.	10/22/1997	DATE	Wholly owned subsidiary
Nebraska, Kansas & Colorado Railnet, Inc.	10/21/1996	DATE	Wholly owned subsidiary
North American Car Corporation			Employer is not covered
North American Refractories Company			Employer is not covered
North Arkansas & Western Railway Company			Prior to 04/19/1901, the Ozark and Cherokee Central Railway Company was known by this name
North Atlantic & Gulf Steamship Assoc. New Orleans Comm.			Employer is not covered
North Bend & Eastern Railway Company	10/23/1909	01/01/1918	No records are available
North Bend & Kettle Creek Railroad Company	07/01/1905	06/30/1906	Service prior to 07/01/1905 is not creditable. No records are available
North Branch Canal Company			Prior to 03/20/1865, the Pennsylvania & New York Canal & Railroad Co. was known by this name
North Brookfield Railroad Company	06/24/1875	01/31/1968	Ceased being an employer on January 31, 1968. Merged with New York Central with Pennsylvania Railroad Company
North Canadian Valley Railway Company	10/01/1913	01/02/1917	See Oklahoma Railway Company
North Carolina Car Service Association	10/01/1898	09/01/1908	No records are available. See Southeastern Demurrage & Storage Bureau
North Carolina Demurrage Bureau	09/01/1908	03/01/1919	No records are available. See Southeastern Demurrage & Storage Bureau
North Carolina Granite Corporation, The			Employer is not covered
North Carolina Midland Railroad Company, The	09/09/1880	12/31/1890	See Southern Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
North Carolina Operation Lifesaver, Inc.	NA	NA	Reversed decision - Employer is not covered
North Carolina Ports Railway Commission d/b/a Beaufort & Morehead Railway	12/28/2001	11/30/2002	
North Carolina Ports Railway Commission	07/01/1980	11/02/1988	
North Carolina Railroad Association	12/04/1934	12/31/1951	
North Carolina Railroad Association	07/01/1960	05/30/1986	
North Carolina Railroad Company, The	01/27/1849	DATE	Since 07/01/1894, the company's railroad has been operated by the Southern Railway Co.
Atlantic & North Carolina Railroad Company	01/20/1854	09/29/1989	Merged
North Carolina, State of			Owns Atlantic and North Carolina Railroad Company
North Carolina State Ports Authority	N/A	N/A	Reversed Decision - Employer is not covered (Notice # 80-4 L-80-51)
North Carolina & Virginia Railroad Company (Delaware Corp.)	11/2/1999	3/7/2012	This company became a rail carrier employer under the RR and RUIA effective 11/2/1999
Chesapeake and Albermarle Railroad Company, Inc.	04/02/1990	11/02/1999	Merged
North Carolina & Virginia Railroad Company, LLC	3/7/2010		As a result of a conversion from corporation to a limited Liability Company North Carolina & Virginia RR Co, Inc is now known as North Carolina & Virginia RR CO,LLC, Effective September 30, 2009.
North Carolina & Virginia Railroad Company (Virginia Corp.)	11/01/1987	11/02/1999	Subsidiary of Raitex, Inc.. Merged into North Carolina & Virginia RR Co. (Delaware)
North Central Oklahoma and Midlands Railway Corporation	05/17/1990	5/2/1994	Accordingly, the Board finds that effective with the close of business May 2, 1994 ,North Central Oklahoma ceased to be an employer.
North Central Oklahoma Railway, Inc.	01/18/1982	10/01/1984	Ceased being an employer. The corporation was not dissolved but is defunct and non-operational.
North Central Railway Association, Inc.			Employer is not covered.
North Charleston Terminal Company	02/14/1916	DATE	Employer has not been dissolved ; owns/ controls Railroad Terminal tracks; has assets and is a viable company leave on books as employer May ,10/2010
North Chattanooga Street Car Company			Employer is not covered
North Coast Lines, Inc.	03/17/1980	06/30/1985	Ceased being an employer on June 30, 1985. Holding Company.
Seattle & North Coast Railroad Company	03/17/1980	06/30/1985	Owned by North Coast Lines, Inc.
North Coast Railroad Authority A/K/A Northwestern Pacific Railroad	04/01/1992	02/23/1998	July 22, 1996, name was changed to North Coast Railroad Authority d/b/a Northwestern Pacific Railroad
Eureka Southern Railroad Company, Inc.	11/01/1984	04/01/1992	Assets purchased by North Coast Railroad Authority
North Coast Railroad Company	06/01/1930	02/10/1932	No records are available
North Coast Transportation Company	06/01/1930	02/10/1932	
North Country Railroad Corporation	02/01/1980	3/24/1993	Service was creditable from 2/1/1980. Ceased operations on 3/24,1993 of diss.
North Dakota Railroad Association, The	12/12/1941	01/15/1944	
North East Pennsylvania Railroad Company	12/14/1870	12/30/1945	See Reading Company
North Galveston, Houston & Kansas City Railroad Company	12/31/1892	05/17/1894	See Texas and New Orleans Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
North Galveston, Houston & Kansas City RR Co. (New Co.)	05/18/1894	01/29/1895	See Texas and New Orleans Railroad Company
North Idaho & Pacific Railway, Inc.	06/23/2005	12/5/2008	Ceased to be a covered employer under the RR and RUIA 12/5/2008, when Company Dissolved.
North Kansas City Bridge & Railroad Company			Employer is not covered
North Louisiana & Arkansas Railroad, Inc	8/15/2011	DATE	North Louisiana & Arkansas Railroad is an employer under the Railroad Retirement and the Railroad Unemployment Insurance Act as of August 15, 2011, The date it began operation.
North Louisiana & Gulf Railroad Company	01/22/1906	09/08/1987	Assets were sold to MidLouisiana Rail Corp.
North Pacific Coast Freight Bureau	03/11/1920	10/01/1972	Merged into Western Railroad Assn effective 10/01/1972
North Pacific Coast Railway Company	12/19/1871	03/06/1902	See Northwestern Pacific Railroad Company
North Penn Coal Company			Employer is not covered
North Pennsylvania Railroad Company, The	04/08/1852	12/03/1982	Properties transferred to ConRail
North Platte Auction Company			Employer is not covered. Succeeded by the Platte Valley Sales Company
North Platte Valley Railway Company	12/31/1921	01/13/1938	Service to and compensation from the Chicago, Burlington and Quincy Railroad Company
North River Coal and Wharf Company	01/01/1887	02/28/1941	
North Salt Lake Livestock Company	06/01/1967	12/31/1984	Ceased being an employer on December 31, 1984. Company was dissolved.
North San Diego County Transit Development Board			Employer is not covered
North Shore Despatch			See New York Central Fast Freight Lines.
North Shore Material Company			Not an employer but the service of certain individuals may be creditable
North Shore Railroad Company	01/11/1902	01/07/1907	No records are available. See Northwestern Pacific Railroad Company
North Shore Railroad Company	05/19/1908	12/31/1910	No records are available
Ohio River Junction Railroad Company	07/01/1905	05/18/1908	
North Shore Railroad Company	08/01/1984	DATE	
North Side Consolidated Street Railway			Employer is not covered
North & South Carolina Railroad Company	08/29/1935	DATE	Service on or after 08/29/1935 is creditable as service to the Southern Railway Company
North and South Carolina Railway Company	11/28/1908	04/05/1914	See Seaboard Air Line Railroad Company
North and South Despatch	03/01/1909	08/30/1914	No records are available
North and South Railroad Company of Illinois, The	01/23/1890	06/25/1896	
North and South Railway Company, The	05/08/1924	04/14/1935	
North Stratford Railroad Corporation	05/03/1977	05/31/1989	Employer was terminated as a rail carrier effective May 31, 1989, the date employees were last compensated for services.
North Texas and Santa Fe Railway Company	07/25/1916	01/19/1949	See Panhandle and Santa Fe Railway Company
North Western Fuel Company			Employer is not covered
North Western Refrigerator Line Company			Employer is not covered
North Western Warehouse Company	06/04/1932	05/31/1958	See Cincinnati, Hamilton and Dayton Railroad Company
North Yakima and Valley Railway Company	07/24/1905	06/24/1914	See Northern Pacific Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Northampton and Bath Railroad Company	07/07/1902	12/31/1981	See Transtar, Inc.
Northampton and Hartford Railroad Company	06/19/1896	03/31/1908	See Carolina and Northeastern Railway Company
Northampton and Hartford Railway Company	04/01/1908	10/31/1917	See Carolina and Northeastern Railway Company
Northeast Illinois Regional Commuter Railroad Corporation	06/01/1981	DATE	
Northeast Kansas & Missouri Railroad			Investigation closed 05/20/1994 - Division of Mid-Michigan Railroad Company, BA # 4268
Northeast Oklahoma Railroad Company	07/24/1919	12/31/1966	Merged into St. Louis-San Francisco Railway Company
Northeast Oklahoma Traction Company	12/01/1919	12/31/1919	See Northeast Oklahoma Railroad Company
Northeast Texas Rural Rail Transportation District (NETEX)			Employer is not covered
Northeastern Pennsylvania Car Demurrage Bureau	05/13/1908	12/31/1910	No records are available
Northeastern Pennsylvania Car Service Association	11/30/1890	05/13/1908	
Northeastern Pennsylvania Car Service Association	11/30/1890	05/13/1908	See Northeastern Pennsylvania Car Demurrage Bureau
Northeastern Railroad Company	12/00/1851	07/17/1898	See Atlantic Coast Line Railroad Company
Northeastern Transportation & Railway Service			Investigation closed 01/31/2000
Northern Adirondack Extension Railroad Company	02/04/1887	04/04/1890	See New York Central Railroad Company (Delaware), The
Northern Adirondack Railroad Company	04/05/1890	05/27/1895	See New York Central Railroad Company (Delaware), The
Northern Adirondack Railroad Company, The	02/09/1883	04/04/1890	See New York Central Railroad Company (Delaware), The
Northern Alabama Railway Company	11/22/1895	12/31/1939	Records prior to September 1902 are not available. See Southern Railway Company
Northern California Railroad Company	09/06/1884	01/31/1889	See Southern Pacific Company
Northern California Railway Company	09/03/1888	05/31/1898	See Southern Pacific Company
Northern Central Railway, Inc.			Investigation closed 02/07/1997
Northern Central Railway Company, The	03/10/1854	01/01/1980	Operated by the Pennsylvania Railroad Company since 01/01/1911
Elmira and Lake Ontario Railroad Company, The	12/31/1886	01/31/1956	Merged
Northern Colorado and Eastern Railroad Company	05/16/1924	05/31/1924	See Laramie, North Park & Western Railroad Company
Northern Commissary Company			Prior to 1929 known as the Fogg Brothers Commissary Company. Not an employer
Northern Contracting Company			Not an employer & service under contracts with Pennsylvania RR Co is not creditable as employees
Northern Dakota Railway Company	12/31/1909	01/01/1918	No records are available.
Northern Demurrage Bureau	11/10/1888	07/31/1915	Prior to sometime in 1905 known as Terminal Despatch or Terminal Despatch Assn
Northern Division Cumberland and Ohio Railroad Company	03/18/1878	03/20/1898	Operated by Louisville and Nashville Railroad Company as agent
Northern Electric Company	06/21/1905	12/02/1907	See Sacramento Northern Railway
Northern Electric Railway Company	09/19/1907	05/28/1918	See Sacramento Northern Railway
Northern Electric Street Railway Company			Employer is not covered
Northern Express Company	07/01/1909	05/28/1918	See Northern Pacific Railway Company
Northern Illinois Light and Traction Company			In 1923, the company's properties were acquired by the Illinois Power and Light Corporation

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Northern Indiana Commuter Transportation District	01/01/1990	DATE	
Northern Indiana Power Company	11/07/1922	06/01/1932	An employer at least with respect to its railway operations
Northern Indiana Railway Company			Employer is not covered
Northern Indiana Railway, Inc.	03/21/1930	05/31/1934	
Southern Michigan Railway Company	06/01/1907	03/20/1930	
Northern L berties Railway Company	01/11/1898	12/30/1922	
Northern Lines Railway, LLC	01/16/2005	DATE	
Northern Lumber Company			Employer is not covered
Northern Maryland & Tidewater Railroad Company	09/09/1921	06/30/1923	See Castleman River Railroad Company, The
Northern Michigan Railroad Company			Prior to 2/20/1899 Copper Range Railroad Company was known by this name
Northern Missouri Railroad Company	02/08/1984	10/31/1986	
Northern Navigation Company			Employer is not covered
Northern Nevada Railroad Corporation	01/01/1995	06/04/1996	Assets transferred to BHP Nevada Railroad Company
Northern New England Passenger Rail Authority			Employer is not covered
Northern New York Railroad Company	05/28/1895	10/27/1897	See New York Central Railroad Company (Delaware), The
Northern Ohio Inter-Urban Company	07/01/1930	12/31/1931	No records are available
Northern Ohio Power and Light Company	01/01/1922	06/30/1930	Succeeded by the Northern Ohio Inter-Urban Company effective July 1, 1930
Northern Ohio Traction and Light Company	01/01/1922	04/07/1926	Name by which Northern Ohio Power & Light Company was known during this period
Northern Ohio Railway Company, The	01/01/1895	01/31/1944	Company's properties acquired by the Akron, Canton & Youngstown Railroad Company
Northern Ohio Traction and Light Company	01/01/1922	04/07/1926	Name changed to Northern Ohio Power & Light Company officially effectived 04/07/1926
Northern Ohio & Western Railway, L.L.C.	05/16/1995	DATE	Covered employer effective May 16, 1995.
Northern Operating Corporation, The			Service and compensation creditable to The New York, Chicago and St. Louis Railroad Company
Northern Pacific Beneficial Association			At least since 1914, service is not creditable
Northern Pacific Coal Company			Employer is not covered
Northern Pacific Express Company	08/16/1883	06/30/1909	See Northern Pacific Railway Company
Northern Pacific Railroad Company	07/01/1864	08/31/1896	See North Dakota Railroad Association, The
Northern Pacific Railway Company	07/10/1896	03/02/1970	On 03/03/1970, merged into the Burlington Northern, Inc.. See Burlington Northern Railroad Co.
Bellingham Bay and Eastern Railroad Company	12/17/1891	07/01/1903	
Big Fork and International Falls Railway Company	12/02/1907	01/01/1923	
Billings and Central Montana Railway Company	03/05/1912	10/01/1921	
Brainard & Northern Minnesota Railway Company	05/09/1892	06/30/1901	
Central Washington Railroad Company, The	03/02/1888	06/01/1898	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Centralia Eastern Railroad Company	09/28/1907	09/01/1917	
Cocur D'Alamo Railway and Navigation Company, The	07/06/1886	01/24/1897	
Columbia & Puget Sound Railroad Company, The	02/04/1887	03/19/1916	
Cuyuna Dock Company	11/11/1912	08/26/1915	
Duluth Transfer Railroad Company	01/06/1902	05/25/1902	
Duluth Transfer Railway Company	05/24/1890	01/20/1902	
Everett and Monte Cristo Railway Company	10/01/1893	08/12/1900	
Mill Creek Flume and Manufacturing Company	03/01/1880	06/14/1887	
Minnesota and International Railway Company	07/17/1900	10/22/1941	
Montana Union Railway Company	06/28/1886	10/31/1898	
Monte Cristo Railway Company	08/27/1900	07/31/1903	
North Yakima and Valley Railway Company	07/24/1905	06/24/1914	
Northern Pacific Railroad Company	07/01/1864	08/31/1896	
Oregon and Washington Territory Railroad Company	05/26/1887	10/05/1892	
Portland, Vancouver & Yakima Railway Company	11/30/1897	07/13/1903	
Puget Sound Shore Railroad Company, The	08/19/1882	01/17/1890	
Rocky Fork and Cooke City Railway Company	12/30/1886	04/21/1898	
Saint Paul and Duluth Railroad Company	06/28/1877	06/30/1900	
Saint Paul and Northern Pacific Railway Company	05/09/1883	11/02/1896	
Seattle and International Railway Company	07/01/1896	03/31/1901	
Seattle Lake Shore and Eastern Railway Company	04/28/1885	06/30/1896	
Seattle and San Francisco Railway & Navigation Company	12/31/1899	10/01/1903	
Stillwater Union Depot & Transfer Company	05/28/1888	11/30/1896	
Union Depot, Street Railway & Transfer Co. of Stillwater	11/25/1881	05/27/1888	
Union Depot & Transfer Company of Stillwater	10/24/1896	06/21/1902	
Vancouver, Klickitat and Yakima Railroad Company	01/29/1887	11/30/1897	
Washburn, Bayfield and Iron River Railway Company	08/06/1895	06/16/1902	
Washington and Columbia River Railway Company, The	11/05/1892	06/30/1907	
Washington & Oregon Railway Company	12/03/1900	07/13/1906	
Western American Company	02/28/1899	03/03/1901	
Northern Pacific Steamship Company			Employer is not covered
Northern Pacific Terminal Company of Oregon, The	08/28/1882	10/31/1965	Effective 11/01/1965, name was changed to Portland Terminal Railroad Company
Northern Pacific Transport Company	01/13/1930	12/31/1965	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Northern Plains Railroad Company			Investigation closed 08/10/1992
Northern Plains Railroad, Inc.	12/02/1996	DATE	
Northern Rail Car Corporation			Employer is not covered
Northern Rail Car Leasing, Inc.	08/12/1988	12/12/2011	Ceased being a covered employer effective December 12, 2011, the date it merged into WSR.
Northern Rail Services Company			Investigation closed 10/30/1995
Northern Railroad	12/27/1844	DATE	Subsidiary of the Boston and Maine Corp.
Northern Railroad Company of New Jersey	02/09/1854	03/31/1976	Railroad operated by the Erie Railroad Company prior to 11/1868
Northern Redwood Lumber Company			Individual engage in maintenance work on rr of the Areata & Mid River RR is creditable as service
Northern Refrigerator Car Company			Employer is not covered
Northern Refrigerator Line, Inc.	01/08/1929	03/31/1962	Merged into Merchants Despatch Transportation Corporation
Northern Sawmill Company			Employer is not covered
Northern States Power Company			Employer is not covered
Northern Steamship Company	06/12/1888	03/31/1917	See Great Northern Railway Company
Northern Telegraph Company	01/01/1879	12/31/1949	Sometime in 1895, known as the Moosehead Lake Telegraph Co. See Bangor & Aroostook RR Co.
Northern Texas Traction Company			Employer is not covered
Northern Tie and Treating Company, The			Not an employer and service under a contract dated 01/07/1924 is not creditable
Northern Vermont Railroad Company Incorporated			Employer is not covered. Wholly-owned subsidiary of Iron Road Railways, Incorporated
Northern Virginia Transportation Commission			See Virginia Railway Express
Northland-Greyhound Lines, Inc.			Employer is not covered
Northland Transportation Company (Minnesota Corporation)			Employer is not covered
Northmont Industries, Inc.	08/08/1977	DATE	Update on the status of NI . Inform from the librarian indicates that the company has not been dissolved still active. 6/27/09
Lykens Valley Railroad Company	08/08/1977	DATE	Wholly-owned subsidiary
Mercersburg Railway, Inc.	11/01/1978	DATE	Wholly-owned subsidiary
Northumberland County Railway Company			Employer is not covered
Northwest Freight Car Repair Corporation			Investigation closed 04/20/1994
Northwest Freight Transport Company	08/06/1930	12/31/1937	See Spokane Steamship Company
Northwest Iowa Gathering Lines, Inc.			Investigation closed 05/20/1994
Northwest Railroad Services, Inc.			Investigation closed 11/01/1993
Northwest Railway Company			Employer is not covered
Northwestern Boarding Company			Not an employer and service under a contract dated 01/30/1908 is not creditable
Northwestern Coal Railway Company	09/09/1894	04/15/1926	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Northwestern Electric Service Company of Pennsylvania	10/01/1922	11/01/1928	Succeeded to the properties of the Northwestern Pennsylvania Railway Company on 10/01/1922
Northwestern Elevated Railroad Company			Employer is not covered
Northwestern and Florida Railroad Company	07/14/1888	12/31/1889	See Atlantic Coast Line Railroad Company
Northwestern Improvement Company			Employer is not covered
Northwestern Livestock Commission Company			Employer is not covered
Northwestern Mining & Exchange Co. of Erie, Pennsylvania			Employer is not covered
Northwestern Monroe Railway Company	07/01/1892	06/30/1896	Consolidated into the Mansfield Short Line Railway Company, which apparently never operated
Northwestern Ohio Railway and Power Company	07/25/1912	09/01/1924	See Ohio Public Service Company, The
Northwestern Oklahoma Railroad Company	02/21/1973	DATE	
Northwestern Pacific News Company			Not an employer & service under contracts with Northwestern Pacific RR Co. is not creditable
Northwestern Pacific Railroad	04/01/1992	02/23/1998	
North Coast Railroad Authority	04/01/1992	07/21/1996	Name by which Northwestern Pacific Railroad was known during this period
Northwestern Pacific Railroad Company			Trying to start Railroad over some of the same track as old Northwestern Pacific Railroad Company Not started case closed as of 8/5/09.
Northwestern Pacific Railroad Company	01/08/1907	12/31/1992	Subsidiary of Southern Pacific Transportation Company. Employer coverage terminated as a result of a corporate merger.
Albion and Southeastern Railway Company	05/08/1902	01/16/1905	
California Midland Railroad Company	04/26/1902	07/07/1903	
California Northwestern Railway Company	03/17/1898	01/08/1907	
Eel River and Eureka Railroad Company	11/14/1882	05/13/1903	
Eureka & Klamath River Railroad Company, The	01/06/1896	01/08/1907	
Fort Bragg and Southeastern Railroad Company	03/25/1903	01/08/1907	
Humbolt Bay and Trinidad Logging and Lumbering Co., The	12/31/1891	05/01/1896	
North Pacific Coast Railroad Company	12/19/1871	03/06/1902	
North Shore Railroad Company	01/11/1902	01/07/1907	
Oregon & Eureka Railroad Company	05/08/1903	06/30/1911	
San Francisco and North Pacific Railroad Company	07/12/1877	03/13/1889	
San Francisco and North Pacific Railway Company, The	03/13/1889	09/30/1889	
San Francisco and Northwestern Railway Company	07/01/1903	01/07/1907	
Sonoma Valley Railroad Company	07/24/1878	03/13/1889	
Vance's Mad River Railroad	02/04/1887	12/01/1891	
Northwestern Pacific Railway, LLC	07/25/2000	09/15/2001	Upon reconsideration coverage date changed from 02/13/2001 TO 07/25/2000. Employer coverage terminated 9/15/2001.r

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Northwestern Pacific Railway, LLC	02/13/2001	09/15/2001	See B.C.D. 01-71 dated 8/27/2001 revised date coverage became effective to 7/25/2000.
Northwestern Passenger Association	02/04/1887	12/31/1890	See Western Passenger Association
Northwestern Pennsylvania Railway Company	07/01/1912	09/30/1922	Operating of properties taken over by Northwestern Electric Service of Pennsylvania on 10/01/1922
Northwestern Railroad Company of South Carolina	12/24/1884	10/21/1935	Records prior to 1901 are not available. See Atlantic Coast Line Railroad Company
Charleston, Sumter & Northern Railroad	01/06/1890	02/25/1895	
Eutawville Railroad Company	12/24/1884	01/05/1890	
Wilson & Summerton Railroad Company	12/22/1888	02/27/1899	
Northwestern Redwood Company			Employer is not covered
Northwestern Terminal Company			Employer is not covered
Northwestern Terminal Railroad Company, The	01/01/1927	01/01/1969	Assets and properties were acquired by the Denver & Rio Grande Railroad Company
Northwestern Terminal Railway Company	07/01/1909	12/31/1926	
Northwestern Terminal Railway Company	07/01/1909	12/31/1926	See Northwestern Terminal Railroad Company, The
Norton, Lilly & Company			Employer is not covered
Norton and Northern Railway	11/21/1916	07/10/1929	
Virginia and Kentucky Railway Company	04/02/1902	11/20/1916	
Norwalk & She by Railroad Company, The			Employer is not covered
Norway Branch Railroad	02/04/1887	12/31/1923	Succeeded by the Canadian National Railway Company 01/01/1924
Norwich and New York Transportation Company			Not an employer but service claimed rendered after 02/09/1869 may be creditable
Norwich & Westerly Railway Company			Employer is not covered. Succeeded on 07/28/1911 by the Norwich & Westerly Traction Co.
Norwich & Westerly Traction Company			Employer is not covered
Norwich and Worcester Railroad Company	06/22/1836	12/31/1977	Company's railroad has always been operated by The New York, New Haven & Hartford RR Co.
Norwood and St. Lawrence Railroad Company	03/30/1901	12/25/1974	As of 12/26/1974, the company was acquired by the Ogdensburg Bridge & Port Authority
Nova Scotia Steamship Corporation			Employer is not covered
NRG Inc.			Employer is not covered. Now called Eastern Illinois Railway
NS Crown Services, Inc.	N/A	N/A	Employer is not covered. Indirect subsidiary of Norfolk Southern Corporation
NSR, Inc.			Investigation closed 01/06/2000
NSR Management, Inc.			Investigation closed 01/06/2000
N&T Railway Company, LLC	01/01/2003	12/18/2003	Successor employer of the former Nimishillen & Tuscarawas, LLC, BA # 2273
Nugent, D. J., Company			Employer is not covered
Nugent, W. J., Contracting Company			Employer is not covered
Nugent, W. J., Contracting Company, Inc.			Employer is not covered
NYC Railway System			Investigation closed 02/11/1999

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
NYD Properties, Inc.	01/01/1981	08/17/1983	Parent of NY Dock Railway & Brooklyn Eastern District Terminal
Brooklyn Eastern District Terminal	06/30/1906	08/15/1983	
New York Dock Railway	04/12/1910	08/17/1983	
Nypano Railroad Company	03/17/1896	03/31/1976	Service of individuals engaged in the operations of Erie Railroad Company is creditable service
Nypano Railroad Company of Ohio	02/27/1896	03/16/1896	Service of individuals engaged in the operations of Erie Railroad Company is creditable service
Nypano Railroad Company of Pennsylvania	02/27/1896	03/16/1896	Service of individuals engaged in the operations of Erie Railroad Company is creditable service
N.Y.P. & O. Dock Company, The	03/26/1888	01/01/1912	
Oahu Railway, Inc.	06/01/1966	08/31/1971	
Oahu Railway and Land Company	02/04/1889	11/30/1961	No records are available. See Oahu Railway & Terminal Warehousing Company, Ltd.
Oahu Railway & Terminal Warehousing Company, Ltd.	12/01/1961	02/28/1965	
	03/01/1965	05/31/1966	An employer with respect only to its carrier-by-railroad operations.
Oak Grove & Georgetown Railroad Company	06/30/1906	11/30/1924	Service prior to 06/30/1906 and subsequent to 11/30/1924 is not creditable
Oakdale & Gulf Railway Company	05/17/1916	12/30/1927	
Oakdale Traction Company			Investigation closed 05/06/2002
Oakdale Traction Corporation			Investigation closed 03/27/2002
Oakland, Antioch and Eastern Railway	07/01/1912	01/26/1920	See Sacramento Northern Railway
Oakland and Antioch Railway Company	01/12/1909	01/01/1919	From 01/01/1913, operated by Oakland, Antioch & Eastern Railway Co. See Sacramento Northern Railway
Oakland Terminal Railroad Company	02/26/1935	07/01/1943	Records prior to 1935 are not available
California Railway	08/16/1890	03/21/1912	
Key System, Ltd.	08/07/1930	02/25/1935	
Key System Transit Company	07/17/1923	08/07/1930	Only service to this company in the operation of its interurban lines is creditable
Oakland Traction Company	11/08/1906	03/21/1912	An employer at least with respect to its interurban railway
San Francisco, Oakland & San Jose Consolidated Railway Co.	03/06/1908	03/21/1912	Only service to this company in the operation of its interurban lines is creditable
San Francisco-Oakland Terminal Railways	03/21/1912	07/17/1935	An employer at least with respect to the operation of its interurban railway system
Oakland Terminal Railway, The	07/01/1943	DATE	Succeeded on 07/01/1943 to the operations of the Oakland Terminal Railroad Company
Oakland Traction Company	11/08/1906	03/21/1912	Predecessor of the Oakland Terminal Railroad Company
Oakwood Street Railway Company, The			Employer is not covered
OB Transit Products			Investigation closed 02/09/1995
Oberlin, Hampton & Eastern Railway Company	09/07/1910	07/20/1922	No records are available
O'Brien, John, Lumber Company			Prior to 11/07/1911, the Somers Lumber Company was known by this name
Ocala & Northern Railroad Company	01/10/1910	04/14/1915	No records are available. See Ocklawaha Valley Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Ocala & Southwestern Railroad Company	06/10/1910	08/31/1922	No records are available
Occident Elevator Division of Russell-Miller Milling Company			Employer is not covered
Ocean City Railroad Company, The	12/31/1897	05/24/1901	See Pennsylvania-Reading Seashore Lines
Ocean Electric Railway Company			Not an employer but service, when verified by the Long Island RR Co., is creditable as service
Ocean Shore Railroad Company	02/02/1911	12/31/1920	
Ocean Shore Railway Company	08/01/1906	02/01/1911	
Ocean Shore Railway Company	08/01/1906	02/01/1911	Service prior to 08/01/1906 is not creditable. See Ocean Shore Railroad Company
Ocean Steamship Company of Savannah			Employer is not covered. Reported by Norfolk Southern Corporation
Ocilla and Irwinville Railroad Company	10/04/1900	02/19/1903	Company properties acquired by the Brunswick & Birmingham Railroad Company
Ocilla, Pinebloom and Valdosta Railroad Company	05/01/1912	12/09/1918	See Willacoochee and Du Pont Railroad Company
Ocilla, Pinebloom and Valdosta Railway	03/22/1905	03/07/1906	No records are available. See Georgia & Florida Railroad
Ocilla Southern Railroad Company	04/10/1909	02/01/1924	No records are available
Hawkinsville and Western Railroad Company	05/09/1912	08/01/1915	
Ocilla and Valdosta Railroad	07/20/1905	04/14/1907	See Fitzgerald, Ocilla and Broxton Railroad Company
Ocklawaha Valley Railroad Company	04/15/1915	12/31/1922	No records are available
Ocala & Northern Railroad Company	01/10/1910	04/14/1915	
Oconee & Western Railroad Company	10/08/1892	01/31/1899	See Wrightsville and Tennille Railroad Company
Oconto and Southwestern Railway Company	08/06/1889	06/16/1890	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Octoraro Railway, Inc.	10/04/1976	06/30/1994	Effective with the close of business June 30, 1994, Octoraro Railway, Inc ceased being a covered employer under the RRA and the RUIA Act.
Octoraro Water Company	07/24/1903	12/31/1955	No records are available
Odell Manufacturing Company			Employer is not covered
Offerman & Western Railroad Company	03/12/1900	07/01/1902	See Atlanta, Birmingham and Coast Railroad Company
Office of Federal Coordinator of Transportation			Employer is not covered
Official Classification Committee	02/04/1897	07/01/1949	Name changed on 07/01/1949 to the Traffic Executive Assn-Eastern RR-Official Clssfctn Committee
Official Railway Guide Publishing Company			Employer is not covered
Ogden, Logan and Idaho Railway Company	10/17/1914	12/31/1917	See Utah Idaho Central Railroad Corporation, The
Ogden Rapid Transit Company	05/16/1900	10/17/1914	See Utah Idaho Central Railroad Corporation, The
Ogden and Syracuse Railway Company	07/05/1887	07/26/1889	See Union Pacific Railroad Company
Ogden Union Railway and Depot Company, The	09/18/1888	12/31/1995	Coverage terminated effective 12/31/1995.
Ogden Union Railway & Depot Co. Employees Fdrl Credit Union			Employer is not covered
Ogden Union Stock Yards Company	10/01/1929	01/09/1936	An employer to its operation of the stockyards owned by the Oregon Short Line RR Co.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Ogden Union Stockyards Company, The	01/09/1936	12/31/1968	Merged into the Denver Union Stock Yard Company, 01/01/1969
Ogdensburg Bridge and Port Authority	09/29/1970	DATE	Updated on the status of OBPA information received from the employer 7/31/2009 still operation.
Ogdensburg and Norwood Railway Company	10/02/1967	09/28/1970	
Ogdensburg and Lake Champlain Railroad Company	06/01/1864	11/30/1898	See Rutland Railway Corporation
Ogdensburg and Lake Champlain Railway Company	12/01/1898	06/30/1901	Records prior to 1900 are not available. See Rutland Railway Corporation
Ogdensburg and Norwood Railway Company	10/02/1967	09/28/1970	Operations of railway taken over by the Ogdensburg Bridge & Port Authority
Ogdensburg Terminal Corporation	09/29/1955	12/31/1963	A subsidiary of the Rutland Railway Corporation
Ogdensburg Transit Company	01/01/1892	05/01/1899	See Rutland Transit Company
Ogeechee Railroad Company	06/05/1989	11/30/2005	Ceased being a covered employer effective close of Business on November 30, 2005
Ogleeby & Granville Railway Company	09/14/1905	12/14/1913	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Ogontz Corps, Ogontz Controls Company			Investigation closed 07/15/1992
Ogston Contracting Company	04/05/1921	06/11/1930	Service if verified is creditable to the St. Louis-San Francisco Railway Company
Ohi-Rail Corporation	05/06/1984	DATE	Subsidiary of Indiana Hi-Rail Corporation
Ohio and Big Sandy Railroad Company	08/25/1889	06/30/1892	See Chesapeake and Ohio Railway Company, The
Ohio Bureau of Coal Statistics	NA	04/30/1976	Prior to 03/01/1912 known as Ohio Coal Traffic Association
Ohio Camshaft Inc.			Investigation closed 08/26/1992
Ohio Central Railroad Company, The (of 1879)	12/20/1879	01/27/1882	See New York Central Railroad Company (Delaware), The
Ohio Central Railroad Company, The (of 1882)	01/27/1882	06/29/1885	See New York Central Railroad Company (Delaware), The
Ohio Central Railroad, Inc.	04/09/1988	DATE	Wholly-owned subsidiary of Summit View Corporation. Update on OCR , INC still reporting RR earnings as of 5/28/09.
Ohio Central Railway Company	04/29/1876	08/11/1884	See New York Central Railroad Company (Delaware), The
Ohio Coal Traffic Association			Prior to 03/01/12, the Ohio Bureau of Coal Statistics was known by this name
Ohio Electric Railway Company	05/16/1907	11/01/1922	See Cincinnati & Lake Erie Railroad Company
Ohio Electric Railways Association			Employer is not covered
Ohio, Indiana and Missouri River Railroad Company, The	05/09/1888	07/01/1889	See Baltimore and Ohio Railroad Company, The
Ohio, Indiana and Western Railway Company, The	11/11/1887	02/21/1890	See New York Central Railroad Company (Delaware), The
Ohio & Kentucky Railway Company	07/31/1904	10/31/1933	
Ohio, Kentucky & Virginia Railroad Company	01/01/1888	03/27/1888	See Southern Railway Company
Ohio, Kentucky and Virginia Railway Company	04/19/1886	11/06/1887	See Chesapeake and Ohio Railway Company, The
Ohio and Little Kanawha Railroad Company	03/01/1900	01/31/1902	See Baltimore and Ohio Railroad Company, The
Ohio-Midland Light and Power Company	03/12/1932	04/26/1962	Only service in railroad operations is creditable. Succeeded by the Midway Railroad Company
Scioto Valley Railway and Power Company, The	06/08/1923	03/12/1932	
Scioto Valley Traction Company, The	09/08/1899	06/08/1923	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Ohio & Mississippi Railway Company	12/00/1867	10/31/1893	No records are available. See Baltimore and Ohio Railroad Company, The
Ohio & Morenci Railroad Company, The	08/03/1933	12/31/1954	
Ohio and North Western Railroad	01/01/1886	06/05/1891	See Norfolk and Western Railway Company
Ohio Operation Lifesaver	06/24/1986	12/10/2002	
Ohio & Pennsylvania Railroad Company	05/15/1995	DATE	Wholly-owned subsidiary of Summit View Corporation
Ohio Power Company, The			Employer is not covered
Ohio Public Service Company, The	10/11/1921	12/31/1945	
Citizens Electric Railway Light and Power Company	12/31/1896	04/01/1903	An employer at least with respect to its carrier-by-railroad operations
Mansfield Public Utility and Service Company	09/00/1915	04/01/1918	An employer at least with respect to its carrier-by-railroad operations
Mansfield Railway, Light and Power Company	04/01/1903	09/01/1915	An employer at least with respect to its carrier-by-railroad operations
Northwestern Ohio Railway and Power Company	07/25/1912	09/01/1924	
Richland Public Service Company	10/27/1917	02/01/1922	
Toledo, Port Clinton and Lakeside Railway Company	12/18/1902	08/16/1912	
Ohio Railroad Association	12/15/1931	12/19/1933	See Ohio Railroad Association, The
Ohio Railroad Association, The	12/19/1933	DATE	
Ohio Railroad Association	12/15/1931	12/19/1933	
Special Committee on Relation of Railway Oprtn to Legislation	12/04/1912	12/15/1931	
Ohio Railroad Company	02/04/1887	11/07/1894	See Baltimore and Ohio Railroad Company, The
Ohio River & Charleston Railway Company	11/23/1894	06/30/1902	See Clinchfield Railroad Company
Ohio River & Charleston Railway Company of Kentucky	11/13/1894	04/01/1897	See Chesapeake and Ohio Railway Company, The
Ohio River & Charleston Railway Company of North Carolina	06/20/1894	11/22/1894	See Southern Railway Company
Ohio River & Charleston Railway Company of South Carolina	06/20/1894	11/22/1894	See Southern Railway Company
Ohio River & Charleston Railway Company of Tennessee	06/20/1894	11/22/1894	See Southern Railway Company
Ohio River & Columbus Railway Company	07/01/1904	12/31/1916	No records are available
Ohio River Company, The			Employer is not covered
Ohio River Electric Railway & Power Company	11/15/1900	03/16/1924	See Ohio River Railway and Power Company, The
Ohio River Junction Railroad Company	07/01/1905	05/18/1908	See North Shore Railroad Company
Ohio River and Lake Erie Railroad Company, The	11/06/1897	03/15/1901	See New York Central Railroad Company (Delaware), The
Ohio River Railroad Company	12/27/1882	08/31/1901	See Baltimore and Ohio Railroad Company, The
Ohio River Railway and Power Company, The	03/17/1924	07/23/1937	
Ohio River Electric Railway & Power Company	11/15/1900	03/16/1924	
Ohio River and Western Railway Company, The	08/28/1902	05/31/1931	See Pennsylvania Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Bellaire, Zanesville and Cincinnati Company, The	02/04/1887	08/27/1902	
Ohio Southern Railroad Company, The	05/23/1881	05/31/1901	See Detroit, Toledo and Ironton Railroad Company
Ohio Southern Railroad, Incorporated	05/01/1988	DATE	Wholly-owned subsidiary of Summit View Corporation
Ohio State Power Company			Employer is not covered. Service from March 1933 to Nov. 23, 1935 is not creditable
Ohio Terminal Railway Company	06/27/2013	DATE	Ohio Terminal Railway Company became a rail carrier effective January 27, 2013, the date as of which it commenced railroad operations.
Ohio Valley Electric Railway Company			Employer is not covered
Ohio Valley and Junction Railway Company, The	11/03/1897	01/01/1902	See Pennsylvania Railroad Company
Ohio Valley Railroad Company			Investigation Closed.
Ohio Valley Railway Company	04/06/1886	06/07/1898	See Illinois Central Railroad Company
Ohio & Western Pennsylvania Dock Company	NA	NA	Employer is not covered – Reversed Decision – Wholly owned subsidiary of Hanna Mining Co.
Ohmer Restaurant Company	01/08/1915	12/31/1918	Service under contract with Chgo., Indianapolis & Louisville Railway Co. is creditable service
Oil Belt Railway Company	09/01/1913	06/30/1915	No records are available
Oil Creek & Titusville Lines, Inc.	04/27/1987	DATE	
Oil Fields and Santa Fe Railway Company	04/07/1915	12/31/1915	See Atchison, Topeka and Santa Fe Railway Co., The
Oil Fields Short Line Railroad Company	11/30/1916	01/01/1924	No records are available
O. K. Coal Company			Employer is not covered
Okarche Central Railway, Inc.			Investigation closed 07/18/1983
Oklahoma and Arkansas Railway Company	01/17/1922	10/25/1927	
Oklahoma Bonded Warehouse Company	09/20/1928	10/31/1942	See Oklahoma Railway Company
Oklahoma Central Railway Company	09/20/1904	08/01/1914	See Atchison, Topeka and Santa Fe Railway Co., The
Oklahoma Central Railroad, Inc.			Investigation closed 03/09/2001
Oklahoma City-Ada-Atoka Railway Company	10/01/1923	11/30/1967	As of 12/01/1967, merged into The Atchison, Topeka & Santa Fe Railway Co.
Oklahoma City Junction Railway Company	06/10/1909	8/15/1944	Ceased being an employer on August 15, 1994, Date operator Oklahoma Railway Company (5802) was terminated.
Oklahoma City Railway			Prior to 1908, the Oklahoma Railway Co. was known by this name. See Oklahoma Railway Co.
Oklahoma City Stock Yards Agency, The	08/16/1944	10/15/1972	
Oklahoma City & Texas Railroad Company, The	12/26/1901	07/25/1904	See St. Louis, San Francisco and Texas Railway Company
Oklahoma City Traction Company	06/01/1910	10/01/1913	Predecessor of the Oklahoma Railway Company
Oklahoma Eastern Railway % Sunbelt Railroad Historical Trust			Employer is not covered. Excursion train
Oklahoma Inter-Urban Traction Company	05/16/1905	12/01/1910	Predecessor of the Oklahoma Railway Company
Oklahoma, Kansas and Missouri Inter-Urban Railway Co.	07/01/1909	05/08/1917	See Northeast Oklahoma Railroad Company
Oklahoma, Kansas and Missouri Railway Company	05/08/1917	12/01/1919	See Northeast Oklahoma Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Oklahoma, Kansas and Texas Railroad Company	06/06/1980	12/31/1989	Employer coverage terminated 12-12-2007
Oklahoma National Stock Yards Company	01/01/1910	06/30/1941	An employer with respect only to its loading and unloading of railborne livestock and the maintenance and operation of equipment and facilities used in such services.
Oklahoma National Stock Yards Company	01/11/1945	12/31/1975	
Oklahoma, New Mexico and Pacific Railway Company	01/08/1913	10/15/1926	No records are available. See Gulf, Colorado and Santa Fe Railway Company
Oklahoma Pipe Line Company			Employer is not covered
Oklahoma Railway Company	06/14/1904	08/15/1944	
North Canadian Valley Railway Company	10/01/1913	01/02/1917	
Oklahoma City Traction Company	06/01/1910	10/01/1913	
Oklahoma Inter-Urban Traction Company	05/16/1905	12/01/1910	
Oklahoma Railways Association	12/31/1920	8/12/1988	Ceased being an employer on August 12, 1988. Merger
Oklahoma & Rich Mountain Railroad Company	12/31/1925	11/23/1941	See DeQueen and Eastern Railroad Company
Oklahoma-Southwestern Railway Company	07/20/1920	01/31/1930	Service prior to 07/20/1920 is not creditable. No records are available
Oklahoma Stock Yards Joint Agency	07/01/1918	04/30/1929	See Oklahoma Railway Company
Oklahoma Union Railway Company	02/03/1917	08/13/1933	No records are available. See Tulsa-Sapulpa Union Railway Company
Oklahoma Union Traction Company	04/01/1909	09/06/1915	See Tulsa-Sapulpa Union Railway Company
Okmulgee Northern Railway Company	12/16/1915	10/31/1967	
Okolona, Houston and Calhoun City Railway Company	05/16/1933	09/30/1939	
Old Augusta Railroad Company % Georgia Pacific Corporation	06/15/1982	05/07/2004	Subsidiary of Georgia-Pacific Corporation. Employer coverage terminated
Old Augusta Railroad, LLC	05/07/2004	DATE	Subsidiary of Georgia-Pacific Corporation
Old Bay Line			The Baltimore Steam Packet Company has always been known by this name
Old Ben Coal Corporation			Employer is not covered
Old Capital Railway Company	06/29/1893	02/13/1896	See Georgia Railroad (Lessee Organization)
Old Colony Railroad Company	03/27/1872	10/20/1980	Operated under lease by the New York, New Haven and Hartford Railroad Company
Old Colony Steamboat Company	02/04/1887	10/30/1906	Service rendered to New York, New Haven & Hartford Railroad is creditable
Old Colony Street Railway Company			Employer is not covered
Old Dominion Steamship Company	05/29/1902	02/27/1920	See Norfolk and Western Railway Company
Old Dominion Stevedoring Corporation	01/01/1959	11/04/1970	
Old Union Stockyards Company	09/30/1930	10/01/1962	In October 1962, the company's name was changed to Stockland Union Stockyards
Olean, Bradford and Salamanea Railway Company	10/01/1921	10/01/1927	
Western New York and Pennsylvania Traction Company	02/18/1907	09/30/1921	
Olean, Oswayo & Eastern Railroad Company	12/31/1893	06/30/1896	See New York and Pennsylvania Railway Company
Oliver Iron Mining Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Olsen, Dietrick, Carr and J. E. Greiner Company			Employer is not covered
Olympia and Chehalis Valley Railroad Company, The	06/04/1877	06/02/1891	See Port Townsend Southern Railroad Company
Olympic Commissary Company			Not an employer and service is not creditable
Olympic Railroad Company, The	06/05/1888	08/1/2006	Employer coverage terminated 8/1/2006. G-215 Term Notice 08-29 Defunt.
Omaha Belt Railway Company	09/10/1883	01/18/1910	See Missouri Pacific Railroad Company
Omaha Bridge and Terminal Railway Company	11/28/1890	09/19/1892	Operated under lease by the Illinois Central Railroad Co. There are no compensated employees
Omaha & Council Bluffs Street Railway Company			Employer is not covered
Omaha, Kansas City and Eastern Railroad Company	07/24/1896	03/20/1902	See Chicago, Burlington and Quincy Railroad Company
Omaha, Lincoln and Beatrice Railway Company	03/04/1903	DATE	
Omaha & Lincoln Railway & Light Company			Employer is not covered
Omaha Railway Employees Benefit Association			Employer is not covered
Omaha Railway Service Company	11/23/1971	04/16/1987	
Omaha and St. Louis Railroad Company, The	06/11/1896	11/02/1901	No records are available. See Wabash Railroad Company
Omaha and St. Louis Railway Company, The	06/01/1887	07/31/1897	See Wabash Railroad Company
Omaha Southern Railway Company	02/15/1890	01/17/1910	See Missouri Pacific Railroad Company
Omega Machine, Inc.			Employer is not covered
Omnibus and Transfer Company of Cincinnati, Ohio			Employer is not covered
OmniTrax Equipment, Inc.			Investigation closed 09/04/1996
OminTrax Leasing, LLC	06/01/1994	DATE	Name change to OmniTRAX Leasing, LLC effective 4/12/98 and to a Limited Liability Company.
OminTrax Leasing, LTD Name Change to OminTrax Leasing, LLC	06/01/1994	DATE	Name change to OmniTRAX Leasing, LLC effective 4/12/98 and to a Limited Liability Company.
OmniTrax Inc.			Employer is not covered
Central Kansas Railway, LLC	01/02/1993	DATE	Name changed from Central Kansas Railway, Inc. effective 12//28/1993. Subsidiary
Chicago Rail Link, LLC	08/29/1890	DATE	Name changed from Chicago Rail Link effective 06/06/1994. Subsidiary
Chicago West Pullman & Southern Railroad, LLC	06/07/1994	08/15/1996	Merged with Chicago Rail Link, LLC and coverage terminated on August 15, 1996.
Great Western Railway of Colorado, LLC	10/16/1901	DATE	Name changed from Great Western Railway of Colorado, Inc. effective 06/07/1994
Great Western Railway Company of Iowa, LLC	05/18/1991	01/14/2009	Ceased being an covered employer on January 14, 2009, The date on which the corporation was dissolved.
Kansas Southwestern Railway, LLC	04/14/1991	03/31/2000	Name changed from Kansas Southwestern Railway Company effective 07/01/1994
Manufacturers' Junction Railway, LLC	01/28/1903	DATE	Name changed from Manufacturers' Junction Railway Company effective 06/07/1994
Panhandle Northern Railroad, LLC	11/15/1993	DATE	Name changed from Panhandle Northern Railroad Company effective 10/13/1994
OmniTrax Leasing, LTD Name Change to OminTrax Leasing, LLC	06/01/1994	DATE	Owned by Omnitrax Equipment, Inc. named changed from omnitrax leasing, LTD to LLC effective may 12, 1998.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
OminTrax Leasing, LLC	06/01/1994	DATE	Name change to OmniTRAX Leasing, LLC effective 4/12/98 and to a Limited Liability Company.
OmniTrax Logistics Services, LLC			Employer is not covered. Owned by MCS Properties, LLC
OmniTrax Switching Services, LLC			Employer is not covered. Owned by MCS Properties, LLC
On Line Rail Services Company, Inc.			Rail operations never began. Investigation closed 10/24/2002. Rail operations never began.
Oneida Machinery Company	01/31/1923	10/31/1955	
Oneida Railway Company			Employer is not covered. On 10/31/1912, merged with the New York State Railways
Oneida & Western Railroad Company	10/29/1912	03/02/1954	
Jamestown Railroad Company	10/29/1912	08/05/1913	Name by which Oneida & Western Railroad Company was known during this period
Oneonta, Cooperstown and Richfield Springs Railway Co.	11/07/1900	05/09/1906	See Southern New York Railway, Incorporated
Oneonta and Mohawk Railroad Company	05/08/1906	07/01/1910	See Southern New York Railway, Incorporated
Oneonta and Otego Valley Railroad Company	09/10/1887	11/07/1900	See Southern New York Railway, Incorporated
Onondaga County Industrial Development Agency			Investigation closed 09/22/1993
Ontario Car Ferry Company (Limited), The	11/30/1905	06/30/1950	Only service rendered within the United States is creditable. See Canadian National Railways
Ontario Central Dispatch	02/04/1887	07/01/1915	
Ontario Central Railroad Corporation	10/01/1979	DATE	Investigation closed 5/20/2009. employees are now reported by Finger Lakes Railway Corporation, a covered employer.
Ontario Eastern Railroad Corporation	12/01/1981	08/31/1983	
Ontario Eastern Railroad Corp. d/b/a Jersey Southern Railway	10/31/1983	01/31/1987	See Jersey Southern Railway
Ontario Livestock Commission Company			Employer is not covered
Ontario Locomotive & Industrial Railway Supplies - U.S.			Investigation closed 10/01/1993
Ontario Midland Railroad Corp.	10/01/1979	DATE	
Ontonagon & Brule River Railroad Company	09/10/1880	06/19/1890	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Ontonagon Railroad Company	05/15/1904	07/22/1931	No records are available
O/O Trucks Sales, Inc.	01/01/1989	12/23/1996	Ceased to be an employer
Opelousas, Gulf and Northeastern Railway Company, The	06/20/1904	03/31/1915	Service prior to 06/20/1904 is not creditable. See Texas and Pacific Railway Company
Operations Unlimited, Inc.	05/01/1978	08/31/1994	Subsidiary of Florida East Coast Railway Company
Orange Belt Railway Company	04/20/1885	12/31/1893	See Atlantic Coast Line Railroad Company
Orange County Railroad Company	12/03/1888	05/23/1907	See Lehigh and Hudson River Railway Company, The
Orange County Transportation Authority			Employer is not covered
Orange and Fredericksburg Railroad Company	06/15/1925	11/16/1927	No records are available. See Virginia Central Railway
Orange & Northwestern Railroad Company, The	01/14/1901	03/02/1956	Properties and franchises merged into Missouri Pacific Railroad Company
Orange Port Terminal Railway	09/23/1996	DATE	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Orange Terminal Association	04/01/1903	3/2/1956	Ceased being an employer on March 2, 1956. Parent company Orange & Northwestern Railroad Company was terminated.
Orangeburg Railway	07/24/1913	10/16/1920	No records are available
Orant Group			Investigation closed 05/08/2000
Orchard Beach Railroad Company	02/07/1876	01/16/1893	See Boston and Maine Railroad
Order of Benefit Association of Railway Employees			Employer is not covered
Order of Railroad Telegraphers	06/30/1886	04/30/1965	On 05/01/1965, the name was changed to Transportation - Communication Employees Union
Order of Railway Clerks of America	12/31/1898	01/01/1909	Brotherhood of Railway & Steamship Clerks, Freight Handlers, Express & Station Employees was known by this name until some years prior to 1909.
Order of Railway Conductors of America	07/02/1942	08/01/1954	Prior to 08/01/1954, the Order of Railway Conductors and Brakemen was known by this name
Order of Railway Conductors and Brakemen	12/00/1868	12/31/1968	Merged into United Transportation Union, effective 01/01/1969
Order of Railway Conductors of America	07/02/1942	08/01/1954	Name by which Order of Railway Conductors and Brakemen was known during this period
Order of Sleeping Car Conductors	02/20/1918	07/02/1942	Name by which Order of Railway Conductors and Brakemen was known during this period
Train Service Brd of Adjust. for the Southeastern Region	08/15/1921	07/30/1934	
Order of Railway Conductors Home Association	05/01/1926	12/31/1943	See Order of Railway Conductors of America
Order of Railway Employees			Employer is not covered
Order of Railway Telegraphers of North America			From 1886 to 1891, the Order of Railroad Telegraphers was known by this name
Order of Sleeping Car Conductors	02/20/1918	07/02/1942	On 07/03/1942, amalgamated with the Order of Railway Conductors of America
Order of Sleeping Car Employees	02/20/1918	01/01/1919	The Order of Sleeping Car Conductors was known by this name during this period
Ore Belt Railroad Company	08/29/1935	DATE	Service on or after 08/29/35 is creditable as service to the Southern Railway Company.
Ore & Coal Exchange % Norfolk Southern	04/01/1918	12/31/1995	Records prior to 1921 are not available
Lake Erie Bituminous Coal Exchange	06/01/1917	03/31/1918	
Oregon, California & Eastern Railway Company	10/06/1915	12/25/1991	Ceased to be an employer under the RRA and RUIA ACTS effective December 25, 1991.
Oregon and California Rail Road Company	03/17/1870	12/31/1887	See Southern Pacific Company
Oregon Central and Eastern Railroad Company	04/13/1895	01/23/1898	See Southern Pacific Company
Oregon Coast Scenic Railway			Employer is not covered
Oregon Eastern Branch Wyoming Colorado Railroad	05/01/1990	03/05/1992	Employer coverage terminated 3/5/1992 the date OER/WYCO reported that it was part of WYCO & not a separate empl.
Oregon Eastern Railway Company	08/21/1905	02/29/1912	See Southern Pacific Company
Oregon Electric Railway Company	08/22/1905	03/02/1970	On 03/03/1970, merged into the Burlington Northern Inc.
Oregon & Eureka Railroad Company	05/08/1903	06/30/1911	See Northwestern Pacific Railroad Company
Oregon Improvement Company			Employer is not covered
Oregon International Port of Coos Bay			Not a covered employer
Oregon Interurban Railway Company	07/01/1910	09/15/1918	No records are available

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Oregon Lumber Company			Not an employer, however, individuals engaged in operations of railroad of the Supter Valley RR is creditable service Railroad is creditable service.
Oregon Motor Stages			Employer is not covered
Oregon & Northwestern Railroad	07/23/1928	04/12/1934	See Oregon & Northwestern Railroad Company
Oregon & Northwestern Railroad Company	01/06/1934	12/31/1990	Ceased to be an employer effective December 31, 1990, since as of the date it no longer had employees, ICC authority, the track, or equipment necessary to operate railroad.
Oregon & Northwestern Railroad	07/23/1928	04/12/1934	
Oregon Pacific and Eastern Railway Company	10/14/1912	08/15/1994	The Board finds that effective with the close of business August 15, 1994, the last day on which it paid compensation reportable to this agency, OPE ceased to be an employer under the RRA and RUIA .
Oregon and Southeastern Railroad Company (New Jersey)	08/01/1902	03/23/1905	
Oregon and Southeastern Railroad Company (Oregon)	03/24/1905	12/31/1913	
Oregon Pacific & Power Railroad			Investigation closed 10/11/1995
Oregon Pacific Railroad Company	09/15/1880	04/12/1895	See Southern Pacific Company
Oregon Pacific Railroad Co.	01/01/1997	DATE	
East Portland Traction Company	04/01/1991	12/31/1996	Merged and employees became employees of Oregon Pacific Railroad Co.
Hillvista Investment Co. d/b/a Molalla Western Railway	02/22/1993	12/31/1996	Merged and employees became employees of Oregon Pacific Railroad Co.
Oregon Railroad Association	11/22/1934	12/31/2003	
Oregon Railroad and Navigation Company, The	07/16/1896	12/22/1910	See Union Pacific Railroad Company
Oregon Railway & Navigation Company	06/13/1879	08/17/1896	See Union Pacific Railroad Company
Oregon Short Line Railroad Company	02/09/1897	12/31/1987	Merged into Union Pacific Railroad Company at the end of December 1987.
Des Chutes Railroad Company	02/02/1906	12/31/1987	Merged
Oregon-Washington Railroad & Navigation Company	11/23/1910	12/31/1987	Operated under lease to the Union Pacific Railroad Company. Merged into Oregon Short Line Railroad Company which merged into Union Pacific Railroad Company.
Oregon Short Line Railway Company	04/14/1881	07/26/1889	See Union Pacific Railroad Company
Oregon Short Line and Utah Northern Railway Company	07/27/1889	03/16/1897	See Union Pacific Railroad Company
Oregon and South stern Railroad Company (New Jersey)	08/01/1900	03/23/1905	See Oregon Pacific and Eastern Railway Company
Oregon and South stern Railroad Company (Oregon)	03/24/1905	12/31/1913	See Oregon Pacific and Eastern Railway Company
Oregon State Portage Railway	11/09/1905	03/27/1916	No records are available
Oregon & Texas Railway Company	07/01/1892	06/30/1898	No records are available
Oregon Trunk Railway	03/03/1909	03/02/1970	Merged into the Burlington Northern , Inc., effective 03/03/1970
Oregon, Washington & Idaho Railroad Company	08/08/1903	12/22/1910	See Union Pacific Railroad Company
Oregon and Washington Railroad Company	05/12/1906	12/22/1910	See Union Pacific Railroad Company
Oregon-Washington Railroad & Navigation Company	11/23/1910	12/31/1987	Operated under lease to the Union Pacific Railroad Company. Merged into Oregon Short Line Railroad Company which merged into Union Pacific Railroad Company.
Oregon and Washington Territory Railroad Company	05/26/1887	10/05/1892	See Northern Pacific Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Oregon Water Power & Railway Company	12/06/1901	01/01/1907	See Portland Electric Power Company
Oregonian Railroad Company	04/19/1890	12/04/1890	See Southern Pacific Company
Oriental Trading Company	01/01/1908	10/31/1931	
Oriental Trading Company	12/28/1909	12/28/1911	
Oriental Trading Company	12/28/1911	12/31/1931	
Orlando Utilities Commission			Employer is not covered
Orlando and Winter Park Railway Company, The	11/20/1886	05/31/1891	See Seaboard Air Line Railroad Company
Orleans-Kenner Electric Railway Company			Employer is not covered
Ormet Railroad Corporation			Investigation closed 04/30/1997. Wholly owned subsidiary of Ormet Corporation
ORX Railway Corp.			Investigation closed 09/01/1994
Osage Carbon Company			Employer is not covered
Osage Railroad Company			Operating Divison of So. East Kansas Railroad, and reported by South East Kansas, BA No. 3869
Osage Railway Company	11/18/1921	03/15/1954	
Osceola Cypress Company			Not an employer and service is not creditable
Osceola, Little River & Western Railroad Company	07/01/1906	01/01/1912	No records are available
Oshkosh Transportation Company	01/18/1868	10/01/1995	Ceased being an employer on October 1, 1995, the date its operation (Chicago & North Western Railway Company) Merged with Union Pacific
Osmose Railroad Division			Investigation closed 03/25/1997
Oso Logging Company			Employer is not covered
Oswayo Valley Railroad Company	11/01/1900	01/01/1907	No records are available
Oswego and Syracuse Railroad Company, The	04/29/1839	03/31/1976	Since 03/01/1869, operated under lease by the Delaware, Lackawanna and Western Railroad Co.
O. T. Contractors, Inc.	01/15/1932	01/30/1942	Service creditable to the Great Northern Railway Company
Otis Elevating Railway Company	08/04/1892	04/17/1899	See Catskill Mountain Railroad Corporation
Otis Railroad	04/26/1916	05/25/1917	See Catskill Mountain Railroad Corporation.
Otis Railway	04/18/1899	04/25/1916	See Catskill Mountain Railroad Corporation
Otis Steel Company			Employer is not covered
Otsego and Herkimer Railroad Company	12/31/1908	07/15/1916	See Southern New York Railway, Incorporated
Otter Tail Valley Rail Express			Service performed for Otter Tail Valley Rail Express creditable to & reported by OtterTail Valley RR, BA-3654
Otter Tail Valley Railroad Inc.	10/22/1986	DATE	As of 10/16/1996, all the outstanding stock was acquired by RailAmerica, Inc.
Otter Valley Rail Road Corporation			Employer is not covered
Otto Gas Engine Works			Employer is not covered
Ottumwa Connecting Railroad Company			Investigation closed 01/30/1987

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Ottumwa & Kirkville Railway Company	02/04/1887	06/30/1890	No records are available
Ottumwa Terminal Railroad Company	06/01/1987		As of 12/20/2001 still covered with great Northern Equipment
Ouachita and North Western Railroad Company	05/27/1905	04/10/1947	
Ouachita Railroad Company	11/10/1990	DATE	Subsidiary of Arkansas Short Line Railroad Incorporated
Ouachita Valley Railway Company	06/30/1906	05/20/1920	No records are available
Outer Harbor Dock and Wharf Company	10/01/1920	08/31/1927	Service subsequent to 08/31/1927 is not creditable. See Outer Harbor Terminal Railway Company
Outer Harbor Terminal Railway Company	07/29/1927	12/31/1955	Some records, for the period 01/01/1932 to 01/01/1936, are available at the U.S. RRB
Outer Harbor Dock and Wharf Company	10/01/1920	08/31/1927	
Outing & Reservation Bureau	06/27/1927	10/01/1930	
Overland Package Freight Service, Inc.	04/13/1927	05/12/1954	See Universal Carloading & Distributing Co., Inc. (Delaware)
Overland Terminal Warehouse Company	09/23/1930	09/03/1971	On 09/03/1971, name was changed to the Union Pacific Storage Co. See Union Pacific Storage Co.
Overton County Railroad Company	03/31/1904	08/13/1912	See Tennessee, Kentucky & Northern Railroad Company
Owasco River Railway, The	06/02/1881	04/29/1973	
Owego & Harford Railway, Inc.	05/01/1992	DATE	
Owen Construction and Repair Company	08/13/1921	03/16/1927	
Owen and Northern Railway Company			Employer is not covered
Owen Oregon Lumber Company			Employer is not covered
Owensboro, Falls of Rough and Green River Railroad Co.	10/01/1889	09/14/1897	
Owensboro and Nashville Railway Company	10/03/1881	12/27/1921	See Louisville and Nashville Railroad Company
Owensville Terminal Company			Employer is not covered
Owensville Terminal Company, Inc.			Investigation closed 05/15/1998
Oxford Group, Inc., The			Employer is not covered
Oxford Lake Line			On 12/01/1899, the company's properties were acquired by the Anniston Electric & Gas Company.
Oxford Mine			See Delaware, Lackawanna and Western Railroad Co., The.
Oxweld Railroad Service Company, The			Not an employer and service is not creditable
Ozan-Graysonia Lumber Company	12/13/1915	08/01/1923	An employer with respect only to the operation of the machine shop at Prescott, Arkansas
Ozan Lumber Company, The	01/01/1891	12/13/1915	An employer with respect only to the operation of the machine shop at Prescott, Arkansas
Ozark and Cherokee Central Railway Company	11/29/1899	07/15/1907	See St. Louis-San Francisco Railway Company
Ozark Land & Lumber Company			See Winona & Southeastern Railroad Company.
Ozark Mountain Railroad			Investigation closed--ICC revoked exemption to construct line
Ozark Southern Railway Company			Employer is not covered. Name changed from Kansas City Ozark Southern Railroad in 1919
Ozark Valley Railroad, Inc.	7/2/2007	DATE	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Ozark Valley Railroad Company	01/23/1915	01/01/1918	No records are available
Williamsville, Greenville & Northeastern Railway Company	01/15/1888	02/28/1894	
Williamsville, Greenville & St. Louis Railway Company	03/01/1894	01/22/1915	
Pabtex, Inc.	NA	NA	Reversed decision – Employer is not covered – Subsidiary of Kansas City Southern Industries
Pacific and Arctic Railway and Navigation Company	12/20/1979	DATE	Continuously been, since 12/20/1979, and remains a rail carrier. See: Notice # 00-53, Opinion # 00-44.
Pacific & Artic Rwy & Navigation Co. d/b/a White Pass & Yukon Route RR	03/29/1896	04/30/1988	Ceased to be an employer because it operated a passenger excursion service that did not operate as part of an interstate rail network. See Notice # 00-10, Opinion # BCD 00-9.
Pacific Arizona Line, Inc.			Investigation closed - 02/22/1995
Pacific Car Demurrage Bureau	01/01/1906	01/01/1980	
Pacific Car and Foundry Company			Employer is not covered
Pacific, Cascade & Superior Railway			Investigation closed 06/12/1995
Pacific Coast Coal Company			Employer is not covered
Pacific Coast Company, The	12/01/1897	06/30/1905	
Pacific Coast Engineering Company	11/27/1917	03/31/1940	See Pacific Coast Railroad Company
Pacific Coast Railroad Company	06/15/1932	03/02/1970	On 03/03/1970, merged into the Burlington Northern Inc.. See Burlington Northern Railroad Co.
Pacific Coast Railroad Company	11/26/1880	06/14/1932	Prior to 03/20/1916, known as The Columbia & Puget Sound Railroad . See Pacific Coast R.R. Co.
Pacific Coast Railway Company	09/21/1882	02/28/1942	From 12/01/1897 to 06/30/1905, operated by The Pacific Coast Co. See Great Northern Railway Co.
Pacific Coast Steamship Company			Employer is not covered
Pacific and Eastern Railway	12/31/1909	01/30/1919	No records are available
Pacific and Eastern Railway Company (Washington)	10/22/1906	05/01/1913	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Pacific Electric Land Company	01/01/1921	01/01/1931	Individuals employed in coach & parcel room operations srvice is creditable to Pacific Electric Railway
Pacific Electric Motor Transport Company			Pacific Motor Transport Company incorporated and operated under this name until 2/04/1930
Pacific Electric Railway Company	11/14/1901	08/12/1965	On 08/13/1965, merged into the Southern Pacific Company
Los Angeles Interurban Railway	06/09/1903	09/01/1911	
Los Angeles Pacific Company	10/12/1905	09/01/1911	
Los Angeles Pacific Railroad	06/04/1898	01/01/1906	
Los Angeles & Pasadena Electric Railway Company	10/08/1897	03/10/1902	
Los Angeles & Redondo Railway Company	04/01/1889	09/01/1911	
Los Angeles Traction Company	02/01/1895	03/02/1904	
Motor Transit Company (California)	11/20/1916	08/31/1939	
Pasadena and Los Angeles Electric Railway Company, The	04/11/1894	05/03/1898	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Redlands Central Railway	04/30/1907	09/01/1911	
Riverside & Arlington Street Railway Company	04/13/1887	09/01/1911	
San Bernardino Valley Traction Company	06/01/1903	09/01/1911	
Pacific Electric Railway Hospital Association	04/01/1958	04/30/1960	Service prior to 04/01/1958 is creditable as service to the Pacific Electric Railway Company
Pacific Express Company	11/01/1879	06/30/1918	No records are available. See Railway Express Agency Incorporated
Pacific Forwarding Association, Inc., The	12/18/1951	12/31/1956	Universal Carloading & Distributing Co., Inc. (Delaware)
Pacific Freight Tariff Bureau	06/22/1909	10/17/1949	On 10/17/1949, name was changed to Pacific Southcoast Freight Bureau
Pacific Fruit Express Company	12/07/1906	4/30/1997	Employer coverage terminated 4/30/1997 the date operations ceased & the last date employees were compensated
Pacific Gas and Electric Company			Employer is not covered
Pacific & Great Eastern Railway Company	07/01/1887	06/30/1891	No records are available
Pacific Greyhound Lines, Inc.			Employer is not covered
Pacific Harbor Line, Inc.	11/20/1997	DATE	Subsidiary of Anacostia Rail Holdings Company
Pacific Hotel Company	12/01/1884	04/01/1889	Service creditable to the Union Pacific Railroad
Pacific and Idaho Northern Railway Company			Closed investigation on 06/27/2013.
Pacific Imperial Railroad, Inc			Closed investigation 5/28/2010
Pacific Improvement Company			Employer is not covered
Pacific Lumber Company, The			Not an employer & service is not creditable
Pacific Mail Steamship Company			Employer is not covered
Pacific Motor Transport Company	10/13/1928	08/01/1938	Did not operate between 08/01/1938 and 03/17/1939
Pacific Motor Transport Company	03/17/1939	12/31/1964	
Pacific Motor Trucking Company			Employer is not covered- possible employee coverage. Subsidiary of Southern Pacific Transp.
Pacific National Lumber Company			Employer is not covered
Pacific Northwest Car Service Association			Pacific Northwest Demurrage Bureau known by this name prior to sometime in 1908
Pacific Northwest Demurrage Bureau	07/31/1901	08/01/1915	See Western Weighing and Inspection Bureau
Pacific Northwest Public Service Company			Portland Electric Power Company known by this name 03/12/1930 to 04/05/1933
Pacific Northwest Traction Company	11/20/1912	06/01/1930	Service prior to 11/20/1912 is not creditable. No records are available
Pacific Oil Company			Employer is not covered
Pacific Portland Cement Company	10/28/1940	12/31/1952	See California and Oregon Coast Railroad, The. 01/01/1953, merged into the Ideal Cement Co.
Pacific Rail Services			Employer is not covered and employees are not covered
Pacific Railway Company in Nebraska	03/31/1887	01/17/1910	See Missouri Pacific Railroad Company
Pacific Railway and Navigation Company	10/13/1905	06/30/1915	See Southern Pacific Company
Pacific Rim Railway Company, Inc			Closed investigation 5/28/2010

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Pacific Southcoast Freight Bureau	06/22/1909	10/01/1972	Merged into Western Railroad Association
Pacific Freight Tariff Bureau	06/22/1909	10/17/1949	Name by which Pacific Southcoast Freight Bureau was known during this period
Pacific Southwest Railroad Association	03/01/1936	12/31/1962	See Pacific Southcoast Freight Bureau - Merged into Western RR Assn, BA # 7234
Pacific Standard Corporation	01/01/1987	02/28/1992	Reconsideration denied – Still a covered employer
Pacific Standard Corporation	01/01/1992	DATE	
Pacstan, Inc.	01/01/1992	07/17/1997	Name by which Pacific Standard Corp. was known during this period.
Pacific Steamship Company			Employer is not covered
Pacific Sun Railraod, LLC	10/24/2008	DATE	Became a covered employer 10 /24/ 2008, the date on which it began operations
Pacific Transfer Company of Spokane			Employer is not covered
Pacific West Supply Company			Investigation closed 09/28/1994
Pacolet Manufacturing Company			Service under contract dated 09/01/1909 with Southern Railway Company is not creditable service
Pacstar, Inc. (N/K/A) Pacific Standard Corporation	01/01/1992	07/17/1997	In a reconsideration decision, became a rail affiliate employer only with respect to the services provided for its rail carrier affiliates. Name changed to Pacific Standard Corp., 07/17/1997. (Revised Decision)
Paducah & Illinois Railroad Company			Employer is not covered. Owned by Illinois Central Gulf, Burlington Northern & CSX Transportation.
Paducah & Louisville Railway, Inc.	08/27/1986	DATE	Subsidiary of CG&T Industries, Inc.
Paducah, Tennessee and Alabama Railroad Company	03/24/1888	12/12/1895	See Louisville and Nashville Railroad Co. and Nashville, Chattanooga & St. Louis Railway, The
Paducah Union Depot Company	02/18/1888	03/21/1913	
Paducah & Illinois Railroad Company	02/21/1910	DATE	See Illinois Central Railroad Company and Nashville, Chattanooga & St. Louis Railway, The
Paget Car Cooperage Company, Inc.			Employer is not covered
Paikin, S. G., Company			Investigation closed 04/07/1994 - Canadian employer
Paine Lumber Company, Ltd.			Employer is not covered
Painesville and Youngstown Railway Company, The	07/24/1879	09/08/1886	See Baltimore and Ohio Railroad Company, The
Pajaro Valley Consolidated Railroad Company	12/09/1897	01/01/1928	No records are available
Pajaro Valley Railroad Company	12/31/1895	12/08/1897	See Pajaro Valley Consolidated Railroad Company
Paladin Strategies LTD			Employer is not covered and employee performing srvc for Grand Trunk Western are not covered
Palatine, Lake Zurich and Wauconda Railroad	01/01/1919	04/05/1921	See Chicago, Palatine & Wauconda Railroad Company
Palatka and Indian River Railway Company	03/04/1881	04/04/1887	See Atlantic Coast Line Railroad Company
Palma Construction Company			Not an employer & service under various contracts with Michigan Central RR is not creditable
Palma, F., Company			Not an employer & service under various contracts with Michigan Central RR is not creditable
Palmer Annex Oil Company	10/01/1911	05/31/1912	Service under contract dated 08/06/1911 is creditable to the Santa Maria Valley Railroad Co.
Palmer's Docks	12/31/1888	06/21/1906	See Brooklyn Eastern District Terminal

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Palmer, George, Lumber Company			Employer is not covered
Palmer, George, Lumber Company's Railroad			
Palmer, Woolf & Gray			Employer is not covered
Palmetto Lumber Company			Employer is not covered
Palmetto Railroad Company	02/07/1883	11/15/1895	See Seaboard Air Line Railroad Company
Palmetto Railway Company, The	10/15/1895	11/07/1901	See Seaboard Air Line Railroad Company
Palouse River & Coulee City Railroad, Inc.	09/06/1996	12/10/2010	Name Changed to Palouse River & Coulee City Railroad, LLC
Palouse River & Coulee City Railroad, LLC	12/10/2010	DATE	Name Change as a result of an internal restructuring transaction.
Blue Mountain Railroad, Inc.	11/20/1992	12/31/1998	Merged
Pamlico, Oriental and Western Railroad Company, The	08/14/1905	08/31/1906	See Norfolk Southern Railway Company
Panama Canal, The			Employer is not covered
Panama Railroad Company			Employer is not covered
Pan AM Railways, Inc	04/01/2006	DATE	Employer became covered effect 4/01/06, The date on which it began operations.
Pan AM Southern, LLC	04/10/2009	DATE	A covered employer effective 4/10/09, the date it began operations.
Pan-Atlantic Steamship Corporation			Employer is not covered
Panhandle Car Services, Inc.			Investigation closed 09/28/1994
Panhandle Construction Company			Not an employer & service under a contract with Beaver, Meade & Englewood RR is not creditable
Panhandle & Gulf Railway Company			Kansas City, Mexico & Orient Railway Co. of Texas was known by this name prior to 08/23/1905
Panhandle Livestock Commission Company			Employer is not covered
Panhandle Northern Railroad Company	11/15/1993	10/12/1994	Name changed to Panhandle Northern Railroad, Limited Liability Company effective 10/13/1994
Panhandle Northern Railroad, Limited Liability Company	11/15/1993	DATE	Subsidiary of OmniTrax, Inc.
Panhandle Northern Railroad Company	11/15/1993	10/12/1994	Name by which Panhandle Northern Railroad Company was known during this period
Panhandle and Santa Fe Railway Company	06/06/1914	07/31/1965	As of 08/01/1965, merged with The Atchison, Topeka and Santa Fe Railway Co.
Clinton and Oklahoma Western Railroad Company, The	04/09/1920	DATE	Since 01/01/1928, leased and operated by the Panhandle and Santa Fe Railway Company
Clinton and Oklahoma Western Railway Company, The	10/23/1908	04/10/1920	
Crosbyton-South Plains Railroad Company	04/06/1910	08/16/1916	
Pecos & Northern Texas Railway Co., The (N. of Sweetwater)	05/01/1899	06/30/1914	
Pecos River Railroad Company, The	01/13/1891	06/30/1913	
South Plains and Santa Fe Railway Company	08/17/1916	06/30/1917	
Southern Kansas Railway Company of Texas	07/06/1889	06/15/1914	
Panther Creek Railroad	08/14/1913	11/30/1913	From 02/18/72-08/14/13, oprtd by the Lehigh Coal & Navigation Co. See Lehigh & New England RR Co.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Panther Valley Railroad Corporation	08/01/1983	12/31/1991	Ceased to be a rail carrier employer effective December 31, 1991, the date as of which all of its assets had been distributed and it was no longer possible for it to conduct railroad operations.
Paragould and Buffalo Island Railway Company	07/01/1889	08/01/1893	See St. Louis Southwestern Railway Company
Paragould-Memphis Railroad Company	07/01/1903	01/01/1913	Sold to J. W. and C. B. Vail and ceased to operate as a common carrier on 01/01/1913
Paragould-Southeastern Railway Company	10/11/1887	06/26/1958	Since 01/01/1914, operated under lease by the St. Louis Southwestern Railway Company
Pardee & Curtin Lumber Company			Employer is not covered
Paris and Great Northern Railroad Company	07/28/1881	05/31/1928	Records prior to 1916 are not available. See St. Louis, San Francisco and Texas Railway Co.
Paris, Marshall & Sabine Pass Railroad Company	03/29/1882	03/11/1897	See Marshall, Elysian Fields and Southeastern Railway Company
Paris and Mt. Pleasant Railroad Company	01/13/1909	12/31/1957	
Paris-Subiaco Traction Company			Prior to 07/05/1909, the Fort Smith, Subiaco & Eastern Railroad Company was known by this name
Park Falls Lumber Company			Employer is not covered
Park Rapids and Leach Lake Railway	10/06/1897	07/01/1907	See Great Northern Railway Company
Parker LaFarge, Inc.			Employer is not covered. Acquired all the voting stock of Western Rail Road Corp., BA # 3850
Parker Railway News Company			Not an employer and service under a contract dated 10/07/1911 is not creditable
Parker & Topping Company			Not an employer and service under a contract dated 04/22/1911 is not creditable
Parker-Young Company			Employer is not covered
Parkersburg, Marietta and Interurban Railway Company			Employer is not covered
ParkSierra Corporation	09/28/2000	10/01/2003	Assets were transferred to Arizona & California Railroad Co., California Northern RR Co., & Puget Sound RR
Arizona & California Railroad Ltd	04/15/1991	DATE	Operating division
California Northern Railroad Company	09/07/1993	DATE	Operating division
Parmalee Transportation Company			Employer is not covered
Parr Terminal Railroad Company	03/31/1951	04/03/2002	Owned & operated by Aberdeen & Rockfish RR Co. Name changed to Richmond Pacific RR Corp., 4/03/2002.
Parsec			Employer is not covered - Operating division of Budco Group, Inc.
Parsons and Pacific Railroad Company	12/16/1885	07/27/1887	See Missouri-Kansas-Texas Railroad Company
Parsons Pulp and Lumber Company			Employer is not covered
Parsons Railway Shops, Inc.			Investigation closed 08/19/1992
Parsons Stock Yards Company, The			Employer is not covered
Parsons Street Railway and Electrical Company			Employer is not covered
Partridge, A. W., Company			Not an employer and service under contracts dated 12/27/1945 is not creditable
Partridge, A. W., & Company			Not an employer and service under various contracts is not creditable
Pasadena & Los Angeles Electric Railway Company, The	04/11/1894	05/03/1898	See Pacific Electric Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Pasadena Railway Company	03/31/1888	12/31/1889	See Union Pacific Railroad Company
Pascagoula, Moss Point and Northern Railroad Company	05/01/1912	06/30/1915	No records are available. See Mississippi & Alabama Railroad Company
Pascagoula Northern Railroad	09/01/1909	04/30/1912	See Mississippi & Alabama Railroad Company.
Pascagoula Street Railway and Power Company	10/16/1903	08/01/1919	An employer at least with respect to its railway operations. No records are available
Moss Point & Pascagoula Railroad Company	05/01/1895	10/15/1903	
Passaic and Delaware Railroad Company, The	10/29/1878	03/31/1976	Since 11/01/1882, operated under lease by Delaware, Lackawanna and Western Railroad Co., The
Passaic and New York Railroad Company	07/14/1885	05/28/1953	Until 05/28/1953, operated under lease by New York, Susquehanna and Western Railroad Company
Patapsco & Black Rivers Railroad Company	12/26/1916	01/01/2002	Merged into Patapsco & Black Rivers Railroad Company, LLC effective 01/01/2002 & retained the BA # of the corporation with which it merged.
Patapsco & Black Rivers Railroad Company, LLC	01/01/2002	05/07/2003	Ceased to be an employer under the Acts with the close of business on May 7, 2003.
Bethlehem Steel Company (Sparrows Point, Maryland)	07/01/1916	12/26/1916	
Maryland Steel Company	12/31/1887	07/01/1916	Railroad operated in and about Sparrows Point, Maryland
Patapsco & Black Rivers Railroad Company, LLC	01/01/2002	05/07/2003	Subsidiary of Bethlehem Steel Corporation. Assets acquired by ISG Railways, Inc.
Paterson and Hudson River Railroad Company, The	01/01/1831	07/31/1953	See Erie Railroad Company
Paterson and Ramapo Railroad Company, The	03/01/1841	06/30/1946	Company's properties were acquired by the Erie Railroad Company
Patoka Coal Company			Employer is not covered
Patriot Rail Corporation	11/00/2006	DATE	Employer found to be covered effective November 2006, when it began operations.
Patriot Rail Holdings, LLC			Employer is not covered
Patriot Rail, LLC			Employer is not covered
Patriot Woods Railroad, LLC	12/31/2010	DATE	Employer became covered effect December 31, 2010, The date which it began operations.
Patterson, J. W., Commission Company	08/29/1933	04/25/1943	An employer with respect only to the loading and unloading of railborne livestock
Pattison & Bowns, Inc.			Employer is not covered
Patton & Gibson Company			Not an employer and service under a contract dated 05/08/06 is not creditable
Patton and Sherman Railroad Company	10/08/1895	12/31/1900	See Bangor and Aroostook Railroad Company
Pav Railroad, Inc.	12/19/2003	01/05/2004	Name Changed to Republic N&T Railroad, Inc. Became a rail carrier on December 19, 2003, the date as of which it began operating rail lines received from N&T railway Company, LLC, BA #2282.
Pavonia Horse Railroad Company			Employer is not covered
Pawnee Railroad Company, The	09/25/1888	09/04/1905	Parent company of Chicago & Illinois Midland Railway Co.; As of 02/08/1996, all the stock was purchased by Stamford Capital; As of 07/31/1997, Stamford sold assets of Pawnee to LeGere Investors, Inc.
Pawnee Transloading Company, Inc.	12/29/2004	DATE	Purchased assets of Legere Investors 12/29/2004
Chicago & Illinois Midland Railway Co.	01/20/1906	02/08/1996	Subsidiary
Payette Valley Railroad Company	02/06/1906	08/05/1914	See Union Pacific Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
PDS, Inc.			Investigation closed 06/09/2001
PDS Rail Car Services Corporation			Investigation closed 01/14/1994
Peabody Coal Company			Employer is not covered
Peabody Hotel Company			Employer is not covered
Peabody Short Line Railroad	07/12/1897	07/31/1961	Acquired by the Illinois Central Railroad Company in 1960 & merged on 08/01/1961
Peabody Ticket Office			Not an employer & individuals engaged in operation of the Peabody Ticket Office is not creditable
Peace River Phosphate Mining Company's Railway			Employer is not covered
Peach Bottom Railroad Company	02/04/1887	06/05/1890	See Lancaster, Oxford & Southern Railway
Peach River & Gulf Railway Company	07/01/1907	06/30/1910	No records are available
Peaker Services, Inc.			Investigation closed 09/02/1992
Pearce, J. E., Contracting and Stevedoring Company			Service under various freight contracts with Galveston Wharf Company is not creditable
Pearl and Leaf Rivers Railroad Company	11/27/1897	02/12/1904	See Mississippi Central Railroad Company
Pearl River Valley Lumber Company			Employer is not covered
Pearl River Valley Railroad Company	05/22/1917	DATE	
R. J. Williams Railroad	01/01/1907	01/01/1917	
Peavy-Moore Lumber Company			Employer is not covered
Peavy-Wilson Lumber Company, Inc.			Employer is not covered
Pecos & Northern Texas Railway Co., The (N. of Sweetwater)	05/01/1899	06/30/1914	See Panhandle and Santa Fe Railway Company
Pecos & Northern Texas Railway Co., The (S. of Sweetwater)	12/01/1911	06/30/1914	See Gulf, Colorado and Santa Fe Railway Company
Pecos River Railroad Company, The	01/13/1891	06/30/1913	See Panhandle and Santa Fe Railway Company
Pecos Valley Permian Railroad, LLC d/b/a Pecos Valley Southern Railway Company	12/01/2012	DATE	Pecos Valley Permian Railroad, LLC became a covered employer on September 1, 2012, the date it began operations.
Pecos Valley and Northeastern Railway Co., The	04/01/1898	05/31/1907	See Atchison, Topeka and Santa Fe Railway Co., The
Pecos Valley Railway Company	08/27/1890	04/30/1898	See Atchison, Topeka and Santa Fe Railway Co., The
Pecos Valley Southern Railway Company, The	05/28/1909	DATE	
Pe Ell & Columbia River Railway Company			Employer is not covered
Pee Dee River Railway Corporation	11/14/1988	12/31/1989	Wholly owned and operated by Aberdeen and Rockfish Railroad Company
Peerless Manufacturing Company			Employer is not covered
Pelham & Havana Railroad Company	07/31/1910	01/01/1924	No records are available
Pelican Service Station			Not an employer and service under contracts is not creditable between the Pelican Service Station and the New Orleans, Texas & Mexico railway, the Missouri Pacific transportation Company and the Kansas City Southern Railway Company, covering the hauling o
Pelican Trucking Lines			Not an employer and service under contracts is not creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Pemigewasset Valley Railroad	07/09/1874	10/01/1947	Properties acquired by the Boston and Maine Railroad
Pen Argyl Shops, Inc.			Employer is not covered
Penbro Corporation			Investigation closed 10/07/1992
Pencoyd & Philadelphia Railroad Company	06/30/1903	10/31/1929	
Pend Oreille Valley Railroad	10/01/1984	DATE	See Port of Pend Oreille d/b/a Pend Oreille Valley Railroad
Pend Oreille Valley Railroad, Inc.	10/01/1979	11/01/1984	Port of Pend Oreille assumed railroad operations
Penhorn Creek Railroad Company	01/08/1897	07/31/1942	Company properties conveyed to the Erie Railroad Company
Peninsula Auto Express Company			Employer is not covered
Peninsula Corridor Joint Powers Board	06/05/1918	DATE	Employer is not covered
Peninsula Terminal Company			Employer is not covered
Peninsular & Occidental Steamship Company			Employer is not covered
Peninsular Railway Company	06/30/1909	10/01/1934	See Visalia Electric Railroad Company and Southern Pacific Company
Peninsular Railway Company (Washington)			Employer is not covered. This is a steam railroad which operated in the State of Washington
Penn Anthracite Collieries Company			Employer is not covered
Penn Bus Company			Employer is not covered
Penn Central Company	04/13/1846	05/12/1969	Ceased to be an employer & rail operations taken over by Penn Central Transportation Co.
Pennsylvania Railroad Company	04/13/1846	02/01/1968	Name by which Penn Central Company was known during this period
Penn Central Corporation, The	05/13/1969	01/01/1980	
Chicago River and Indiana Railroad Company	02/11/1904	03/31/1976	Wholly owned subsidiary
Penn Cental Transportation Company	05/13/1969	10/24/1978	Name by which Penn Central Corporation was known during this period
Western Warehousing Company	06/04/1880	01/01/1980	Ceased being employer on January 1, 1980. Parent company terminated
Penn Central Park, Inc.	05/31/1893	12/31/1969	
Pittsburgh Joint Stock Yards Company	05/31/1893	01/18/1967	Name by which Penn Central Park, Inc. was known during this period
Penn Central Transportation Company	05/13/1969	10/24/1978	Formerly, the Penn Central Company
Lake Erie & Pittsburgh Railway Company, The	04/30/1903	05/31/1970	Merged
Penn Central Company	04/13/1846	05/12/1969	Operations ceased & rail operations were taken over by Penn Central Transportation Company
Penn Eastern Rail Lines, Inc.	12/31/1997	8/27/2007	Employer coverage terminated on 08/27/2007 the date it lost its status as a legal entity result corp merger.
Penn-Haven Realty Company			Employer is not covered
Penn-Jersey Rail Line, Inc.	08/15/1997	12/31/2002	Merged into SMS Rail Service
Penn Machine Company			Investigation closed 07/22/1992. Owned by National Mine Service Company
Penn-Ohio Transportation, LLC			Investigation closed 5/15/2013
Penn Virginia Corporation			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Pennington-Evans Company			Employer is not covered
Pennington Railroad, Inc.			Employer is not covered. Merged into M&B Railroad, Inc. effective 07/31/1997
Meridian & Bigbee Railroad Company	07/01/1952	07/31/1997	Merged
Pennoyer Merchants Transfer Company			Employer is not covered
Pennsboro and Harrisville Ritchie County Railway Company	02/04/1887	06/11/1905	See Lorama Railroad Company
Pennsylvania and Atlantic Railroad Company	02/25/1915	12/31/1976	Ceased being an employer on December 31, 1976. Merger
Pennsylvania, Beech Creek and Eastern Coal Company			Operated the Hooverhurst & Southwestern Railroad Co., as agents, from 09/01/1906 to 12/30/1913
Pennsylvania Car Company			Employer is not covered
Pennsylvania Coal & Coke Corporation			Operated the Hooverhurst & Southwestern Railroad Co., as agents, from 09/01/1906 to 12/30/1913
Pennsylvania Coal Company			Employer is not covered
Pennsylvania Cold Storage and Market Company			Employer is not covered
Pennsylvania, Commonwealth of			Employer is not covered
Pennsylvania Company	04/07/1870	12/31/1917	See Pennsylvania Railroad Company
Pennsylvania-Conley Tank Line			Employer is not covered
Pennsylvania Contracting Company			Not an employer and service under contract dated 09/10/1909 & 10/21/1910 is not creditable
Pennsylvania Grayhound Lines			Employer is not covered
Pennsylvania and Lake Erie Dock Company	08/31/1889	09/01/1946	
Pennsylvania Lines, LLC	06/01/1999	08/27/2004	Wholly owned subsidiary of Consolidated Rail Corporation
Pennsylvania and Mahoning Valley Railway Company			Employer is not covered
Pennsylvania and New Jersey Railroad Company			See New Jersey and Pennsylvania Railroad Co. reorganized under this name but never operated
Pennsylvania-New Jersey Railway Company			Employer is not covered. Prior to 05/15/1917, known as the Bucks County Interurban Railway Co.
Pennsylvania and New York Canal and Railroad Company	04/21/1858	12/31/1949	Merged into Lehigh Valley Railroad Company
Pennsylvania, New York and Long Island Railroad Company			Employer is not covered
Pennsylvania Northeast Railroad, LLC	9/13/2011	DATE	Became an employer effective August 13, 2011, the date on which PNR began operations.
Pennsylvania Northeast Regional Railroad Authority			Not a Rail Carrier under the Railroad Retirement and Railroad Unemployment Insurance Acts.
Pennsylvania & North Western Railroad Company	12/31/1889	07/31/1903	See Pennsylvania Railroad Company
Pennsylvania, Ohio and Detroit Railroad Company, The	08/25/1924	05/31/1956	Leased to the Pennsylvania Railroad Company. Merged into Connecting Railway Co. 6/01/1956
Pennsylvania-Ohio Electric Company, The			Prior to 02/21/1920, known as the Mahoning & Shenango Railway & Light Company (Ohio)
Pennsylvania-Ohio Power & Light Company, The			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Pennsylvania & Ohio Railway Company			Employer is not covered
Pennsylvania & Ohio Traction Company			Employer is not covered
Pennsylvania-Ontario Transportation Company, The	02/16/1906	09/29/1961	See Pennsylvania Railroad Company
Pennsylvania-Poughkeepsie and Boston Railroad Company	10/05/1887	04/23/1895	See Lehigh and New England Railroad Company
Pennsylvania Railroad Company	04/13/1846	02/01/1968	On 02/01/1968, name was changed to the Penn Central Company
Allegheny Valley Railroad Company	04/18/1852	01/20/1892	
Allegheny Valley Railway Company	01/21/1892	07/31/1900	
Baltimore and Delaware Bay Railroad, The	12/31/1881	06/25/1901	
Baltimore and Potomac Railroad Company	05/18/1853	11/01/1902	
Baltimore and Sparrows Point Railroad Company, The	02/11/1889	01/02/1919	
Bell's Gap Railroad Company	05/11/1871	12/30/1889	
Bradford Railroad Company	06/30/1911	01/29/1932	
Brookville Railway Company	07/01/1897	06/30/1905	
Buffalo, New York and Philadelphia Railroad Company, The	12/30/1882	11/30/1887	
Buffalo, New York and Philadelphia Railway Company	04/12/1871	12/30/1882	
Cape Charles Railroad Company, The	05/21/1908	12/31/1917	
Central Pennsylvania and Western Railroad Company	04/03/1893	07/30/1902	
Cherry Tree and Dixonville Railroad Company	05/21/1903	05/31/1970	
Chicago, Indiana & Eastern Railway Company	03/08/1893	04/30/1907	
Chicago, St. Louis and Pittsburgh Railroad Company	09/05/1883	09/30/1890	
Cincinnati, Lebanon & Northern Railway Company, The	07/14/1885	01/01/1926	
Cincinnati and Muskingum Valley Railroad Company, The	08/01/1898	06/30/1911	
Cincinnati and Muskingum Valley Railway Company, The	01/25/1870	07/31/1898	
Cleveland, Akron & Cincinnati Railway Company, The	06/26/1911	01/01/1926	
Cleveland, Akron & Columbus Railway Company, The	12/01/1885	06/30/1911	
Cleveland and Marietta Railroad Company, the	05/29/1879	07/14/1886	
Cleveland and Marietta Railway Company, The	07/12/1886	06/30/1911	
Columbia and Port Deposit Railroad Company	04/04/1864	04/30/1890	
Columbus and Eastern Railroad Company, The	02/20/1882	12/31/1889	
Columbus, Sandusky and Hocking Railroad Company, The	08/22/1895	09/23/1902	
Columbus, Sandusky and Hocking Railway Company, The	12/30/1893	10/18/1895	
Columbus, Shawnee and Hocking Railway Company, The	10/24/1889	01/13/1894	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Connecting Terminal Rail Road Company, The	06/07/1881	10/06/1931	
Cornwall and Lebanon Railroad Company	02/28/1882	04/15/1918	
Cresson & Clearfield County & NY Short Route RR Co., The	12/19/1882	06/30/1894	
Cumberland Valley Rail Road Company	06/01/1865	06/02/1919	
Dayton, Lebanon and Cincinnati Railroad Company, The	02/08/1889	05/31/1907	
Dayton, Lebanon & Cincinnati Railroad & Terminal Co., The	06/01/1907	07/01/1915	
Duquesne Warehouse Company	08/01/1906	01/03/1955	Subsidiary
Eddystone & Delaware River Railroad Company	06/12/1899	08/31/1918	
Grand Rapids and Indiana Railroad Company	01/01/1854	07/31/1896	
Illinois Midland Railway	11/30/1874	03/01/1887	
Indianapolis and Vincennes Railroad Company	12/00/1865	12/31/1904	
Jefferson, Madison and Indianapolis Railroad Company	06/01/1866	09/30/1900	
Junction Railroad Company	02/04/1887	02/28/1899	
Lancaster and Reading Narrow Gauge Railroad Co. (1871)	05/10/1871	09/04/1894	
Lancaster and Reading Narrow Gauge Railroad Co. (1894)	09/05/1894	05/03/1904	
Logansport & Toledo Railway Company	09/07/1901	12/31/1904	
Louisville Bridge Company	02/01/1862	05/22/1918	
Louisville Bridge & Railroad Company	03/01/1856	06/30/1918	
Manufacturers Railway Company, The (Toledo, Ohio)	03/23/1894	12/31/1925	
Middletown and Cincinnati Railroad Company, The	12/27/1894	12/31/1902	
Middletown and Cincinnati Railway Company, The	03/03/1890	12/26/1894	
Midway and Oakdale Railway Company, The	07/01/1901	12/30/1902	
Monongahela River and Streets Run Railroad Company	01/29/1892	10/31/1894	
Mont Alton Railroad Company	11/22/1871	06/30/1896	
New York Central Railroad Company (Delaware)	03/01/1961	01/31/1968	Merged
Ohio Valley and Junction Railway Company, The	11/03/1897	01/01/1902	
Pennsylvania Company	04/07/1870	12/31/1917	
Pennsylvania & North Western Railroad Company	12/31/1889	07/31/1903	
Pennsylvania Terminal Railway Company	06/15/1903	06/30/1918	
Pennsylvania Tunnel and Terminal Railroad Company	06/26/1907	07/01/1928	
Perth Amboy and Woodbridge Railroad Company, The	03/01/1855	01/27/1891	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Philadelphia, Baltimore & Washington Railroad Company	11/01/1902	09/14/1916	
Philadelphia and Erie Railroad Company	04/01/1837	05/01/1907	
Philadelphia, Wilmington & Baltimore Railroad Company	06/01/1857	10/31/1902	
Pittsburgh, Cincinnati, Chicago & St. Louis Railway Co., The	10/01/1890	12/31/1916	
Pittsburgh, Cincinnati and St. Louis Railway Company, The	07/01/1868	09/30/1890	
Pittsburgh, Virginia and Charleston Railway Company	11/01/1894	04/01/1905	
St. Louis, Vandalia and Terre Haute Railroad Company, The	02/01/1865	12/31/1904	
Sandusky and Columbus Short Line Railway Company, The	04/20/1889	01/13/1894	
Sharpsville Railroad Company, The	03/06/1876	02/18/1931	
South West Connecting Railway Company	05/20/1897	03/31/1908	
Susquehanna, Bloomsburg & Berwick Railroad Company	07/31/1902	04/15/1918	
Terre Haute and Indianapolis Railroad Company, The	03/01/1865	12/31/1904	
Terre Haute and Logansport Railroad Company	10/24/1879	11/30/1898	
Terre Haute & Logansport Railway Company	11/30/1898	12/31/1904	
Toledo, Cincinnati & St. Louis Railroad Company (7th Co.)	05/08/1883	03/15/1892	
Toledo, Delphos and Burlington Railroad Company	10/25/1881	04/01/1882	
Union Terminal Railroad Company of the City of Buffalo	06/12/1884	11/11/1927	
Vandalia Railroad Company	01/01/1905	12/31/1916	
Western New York and Pennsylvania Railroad Company	10/20/1887	03/30/1895	
Western Washington Railroad Company	10/31/1901	01/29/1902	
Wheeling Bridge and Terminal Railway Company	03/25/1884	06/30/1900	
Wilkes-Barre and Western Railway Company, The	06/21/1886	04/02/1893	
Pennsylvania Railroad Company, Board of Engineers	01/01/1902	01/01/1907	Service is creditable to the Pennsylvania Railroad Company
Pennsylvania Railroad Co., The, Cntrl Div., Elmira Div., Retired Veterans' Assn			Employer is not covered. Fraternal organization; aka the Pennsylvania RR Co., Elmira Div., Retired Men's Assn
Pennsylvania Railroad Company (Delaware)	04/01/1959	12/31/1972	Held to be an employer at least with respect to its loading operations
Pennsylvania RR Co., The, Elmira Div., Retired Men Assn			Employer is not covered. Fraternal organization
Pennsylvania Railroad Retired Men's Assn. (New York Zone)			Employer is not covered. Fraternal organization
Pennsylvania-Reading Motor Lines, Inc.			Employer is not covered
Pennsylvania-Reading Seashore Lines	7/15/1933	03/29/1976	Ceased being an employer on March 29, 1976. Merged into Conrail
Anglesea Rail Road Company, The	11/20/1882	05/23/1888	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Atlantic City Railroad Company	05/24/1901	07/14/1933	Name by which Pennsylvania-Reading Seashore Lines was known during this period
Atlantic City Railroad Company, The	03/26/1889	05/24/1901	
Camden and Atlantic Railroad Company, The	03/01/1852	05/03/1896	
Camden County Railroad Company, The	05/31/1891	05/24/1901	
Camden, Gloucester and Mt. Ephraim Railway Co., The	06/17/1873	03/26/1889	
Cape May Railroad Company	01/01/1894	06/11/1894	
Delaware River Railroad Company, The	10/03/1879	04/30/1900	
Glassboro Railroad Company, The	11/16/1883	03/26/1889	
Kaighn's Point Terminal Railroad Company, The	12/31/1888	03/26/1889	
Ocean City Railroad Company, The	12/31/1897	05/24/1901	
Petersburg and Sea Isle Railroad Company, The	08/15/1893	08/16/1893	
Philadelphia and Atlantic City Railroad Company	12/04/1883	03/26/1889	
Richland and Petersburg Railroad Company	05/16/1892	08/16/1893	
Seacoast Railroad Company	05/16/1898	05/24/1901	
South Jersey Railroad Company	08/16/1893	04/28/1898	
Stone Harbor Railroad Company	07/01/1921	09/30/1932	
Stone Harbor Terminal Railroad Company	07/01/1912	12/31/1917	
West Jersey Express Company	06/01/1864	10/01/1908	
West Jersey Railroad Company (of 1885)	09/01/1885	12/30/1887	
West Jersey Railroad Company (of 1887)	12/31/1887	05/03/1896	
Wildwood and Delaware Bay Shore Line Railroad Company	06/14/1910	07/09/1934	
Williamstown and Delaware River Railroad Company, The	12/07/1883	03/26/1889	
Winslow and Richland Company	05/16/1892	08/16/1893	
Pennsylvania Salt Manufacturing Company			Not an employer and service is not creditable
Pennsylvania Southern Railroad Company	11/01/1910	11/09/1913	See Lake Erie, Franklin & Clarion Railroad Company
Pennsylvania & Southern Railway, LLC	02/01/2004	DATE	Employer covered effective
Pennsylvania Steel Company (Steelton and Highspire)	01/01/1901	11/01/1916	
Pennsylvania Tank Line			Employer is not covered
Pennsylvania Terminal Railway Company	06/15/1903	06/30/1918	See Pennsylvania Railroad Company.
Pennsylvania Terminal Warehouse Company	01/01/1922	01/01/1928	
Pennsylvania Truck Lines, Inc.			Employer is not covered. Prior to 03/03/1936, known as the Pennsylvania Transfer Company
Pennsylvania Tunnel and Terminal Railroad Company	06/26/1907	07/01/1928	See Pennsylvania Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Pennsylvania Voluntary Relief Department	12/04/1885	11/18/1938	Cancelled 11/18/38 per Memorandum dated 10/21/38 All employees carried on payroll of Pennsylvania RR (BA# 1313)
Pennsylvania Western & Ohio River Connecting Railway Co.	07/01/1904	12/31/1920	After 12/31/1920, no longer a common carrier. No records are available
Penobscot Bay Land Company			Employer is not covered
Penobscot Coal and Wharf Company			Employer is not covered. Succeeded on 12/31/1941 by the C. H. Sprague & Son Company
Penobscot Shore Line Railroad Company	08/01/1890	01/20/1891	See Maine Central Railroad Company, The
Penokee Railroad Company	09/01/1886	06/30/1888	See Minneapolis, St. Paul & Sault Ste. Marie Railway Company
Pensacola, Alabama & Tennessee Railroad Company	12/31/1893	06/30/1915	See Gulf Ports Terminal Railway Company
Pensacola and Atlantic Railroad Company, The	03/04/1881	06/11/1891	No records are available. See Louisville and Nashville Railroad Company
Pensacola Electric Company	06/06/1906	05/01/1926	Only service in the operation of its so-called Bay Shore Line is creditable
Pensacola, Mobile & New Orleans Railway Company	07/01/1915	02/25/1917	See Gulf Ports Terminal Railway Company
Pensacola & Perdido Railroad Company	02/04/1887	06/30/1915	See Gulf Ports Terminal Railway Company
Penske Corporation			Investigation closed 04/07/1994
Peoples Fuel and Feed Company			Employer is not covered
Peoples Traction Company			Employer is not covered
Peoria, Bloomington & Champaign Traction Company	04/01/1905	04/01/1912	See Illinois Terminal Railroad Company
Peoria and Bureau Valley Railroad Company, The	02/01/1853	05/31/1885	Leased to the Chicago, Rock Island & Pacific Railroad Company
Peoria Bus & Baggage Line			Not an employer and service under contracts with various railroad is not creditable
Peoria, Decatur and Evansville Railway Company	08/28/1880	07/12/1902	
Peoria and Eastern Railway Company, The	02/22/1890	12/31/1913	See New York Central Railroad Company (Delaware), The
Peoria, Hanna City and Western Railway Company	08/31/1918	12/31/1930	See Peoria Terminal Company
Peoria, Lincoln and Springfield Traction Company	04/16/1907	03/31/1912	See Illinois Terminal Railroad Company
Peoria Locomotive Works, Inc.			Investigation closed 05/26/1992. Wholly owned by the Peoria & Pekin Union Railway Company
Peoria Midwest Transportation Services Company			Employer is not covered. Wholly owned subsidiary of Peoria & Pekin Union Railway Company
Peoria, Pekin and Jacksonville Railroad Company	02/04/1887	06/27/1888	See Chicago, Springfield & St. Louis Railway Company.
Peoria & Pekin Joint Car Inspection Bureau	10/31/1912	9/30/1943	Ceased being an employer on September 30, 1943. No longer provided service.
Peoria and Pekin Terminal Railway Company	08/26/1897	04/30/1907	See Peoria Terminal Company
Peoria and Pekin Traction Company			Name under which the Peoria & Pekin Terminal Railway Co. was incorporated on 8/1897 until 04/1899
Peoria and Pekin Union Railway Company	09/28/1880	DATE	Primary business purpose to profit from operation of the rail line through its lease of the rail equipment.
Peoria, Peoria Heights and Western Railroad			Employer is not covered
Peoria Railway Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Peoria Railway Terminal Company	05/01/1907	04/30/1927	See Peoria Terminal Company
Peoria, Springfield and St. Louis Railway Company, The		07/09/1889	See Jacksonville & Havana Railroad Company
Peoria Terminal Company	01/28/1926	12/31/1980	Ceased to be an employer on 12/31/1980 when Rock Island RR went bankrupt 1980, the line was Sold to Chicago & Northwestern.
Peoria, Hanna City and Western Railway Company	08/31/1918	12/31/1930	
Peoria and Pekin Terminal Railway Company	08/26/1897	04/30/1907	
Peoria Railway Terminal Company	05/01/1907	04/30/1927	
Peoria Union Stock Yards Company, The	11/01/1921	12/31/1976	An employer but with respect only to the loading and unloading of railborne livestock
Peppard and Fulton			Peppard and Fulton Company known by this name prior to 10/1924
Peppard and Fulton Company	01/01/1920	01/01/1934	
Pere Marquette Coal Company			Employer is not covered
Pere Marquette Line			See New York Central Fast Freight Lines.
Pere Marquette Line Steamers			Employer is not covered
Pere Marquette Radio Corporation	06/20/1930	12/31/1941	No records are available
Pere Marquette Railroad Company	11/01/1899	03/31/1917	See Pere Marquette Railway Company
Pere Marquette Railway Company	03/12/1917	06/06/1947	Merged into the Chesapeake and Ohio Railway Company, 06/06/1947
Bay City Belt Line Railroad Company	06/13/1889	05/06/1903	
Benton Harbor, Coloma & Paw Paw Lk Train Railway Co., The	09/12/1895	05/07/1903	
Chicago and North Michigan Railroad Company	03/02/1891	11/03/1899	
Chicago and West Michigan Railroad Company	12/28/1878	12/31/1899	
Detroit, Grand Rapids & Western Railroad Company	12/04/1896	12/31/1899	
Detroit, Lansing and Northern Railroad Company	12/27/1876	12/31/1896	
East Saginaw & St. Clair Railroad Company	10/31/1872	01/30/1899	
Flint and Pere Marquette Rail Road Company	08/31/1880	12/31/1899	
Grand Rapids, Kalkaska & Southeastern Railroad Company	01/10/1898	01/20/1898	
Grand Rapids Terminal Belt Railway Company	11/01/1917	09/30/1923	
Hastings, Lowell and Northern Michigan Railroad Company	07/09/1883	05/28/1887	
Lake Erie & Detroit River Railway Company	05/01/1885	10/01/1903	
Lowell and Hastings Rail Road Company	05/06/1887	04/30/1899	
Manistee Railroad Company	06/19/1880	01/30/1889	
Milwaukee, Benton Harbor & Columbus Railway Company	08/10/1897	05/06/1903	
Monroe & Toledo Railway Company, The	03/31/1893	08/27/1897	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Muskegon Lake Railroad Company, The	12/18/1879	10/01/1900	
Pere Marquette Railroad Company	11/01/1899	03/31/1917	
Port Huron and Northwestern Railroad Company	03/23/1878	03/31/1889	
Port Huron and South Western Railway Company	03/23/1878	04/01/1889	
Saginaw and Clare County Railroad Company	09/04/1877	01/30/1889	
Saginaw and Grand Rapids Railroad Company	10/23/1878	12/15/1896	
Saginaw and Mount Pleasant Railroad Company	03/25/1879	01/30/1889	
Saginaw, Tuscola and Huron Railroad Company	02/24/1881	05/07/1903	
Saginaw Valley and St. Louis Railroad Company	05/18/1871	12/08/1896	
Saginaw and Western Railroad Company	06/07/1883	11/24/1896	
St. Joseph Valley Rail Road Company	02/06/1880	08/01/1889	
St. Joseph Valley Railway Company	08/01/1889	08/10/1897	
South Haven & Eastern Railway Company	05/14/1894	05/06/1903	
Toledo and South Haven Railroad Company	04/21/1876	05/23/1894	
Perkiomen Railroad Company	09/00/1852	12/30/1945	See Reading Company
Perla Northern Railroad Company	07/01/1905	06/30/1912	Service prior to 07/01/1905 is not creditable. No records are available
Permian Basin Railways, Inc.	05/16/2011	DATE	Permian Basin Railways, Inc became an employr on May 16, 2011, the date employees began providing direct services to covered employers.
Perry County Railroad Company	01/01/1890	09/21/1903	
Perry County Railroad Co. d/b/a Hoosier Southern Railroad	01/16/1995	DATE	Update on the status of PCP still reporting employers RR earnings. 5/29/09
Perth Amboy Towing Line			See Lehigh Valley Railroad Company
Perth Amboy and Woodbridge Railroad Company	01/27/1891	01/01/1958	See Pennsylvania Railroad Company. Merged into the United New Jersey Railroad & Canal Co.
Perth Amboy and Woodbridge Railroad Company, The	03/01/1855	01/27/1891	See Perth Amboy and Woodbridge Railroad Company
Peru, La Salle and Deer Park Railroad Company	06/09/1906	10/31/1934	No records are available
Petaluma and Santa Rosa Railroad Company	08/24/1918	10/31/1985	October 31, 1985 merged with the Northwestern Pacific Railroad Co., BA # 1711
Petaluma and Santa Rosa Railway Company	06/20/1903	08/23/1918	See Petaluma and Santa Rosa Railroad Company
Petersborough and Hillsborough Railroad, The	07/01/1869	DATE	Company's railroad operated by the Boston and Maine Railroad. See Boston and Maine Railroad
Petersburg and Asylum Railway Company	11/07/1888	10/05/1896	See Atlantic Coast Line Railroad Company
Petersburg Railroad Company	02/01/1830	11/20/1898	See Atlantic Coast Line Railroad Company
Petersburg and Sea Isle Railroad Company, The	08/15/1893	08/16/1893	See Pennsylvania-Reading Seashore Lines
Petersen and Fell Boarding and Commissary Company			Employer is not covered
Petersen and Fell Boarding & Commissary Co. of Texas			Employer is not covered
Peterson, Edward, Company			Not an employer and service under a contract dated 07/12/1943 is not creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Petrie Transportation Company, Inc.			Employer is not covered
PFE Contract Maintenance Operation Center, Inc.			Investigation closed 08/25/1994
Phelps Dodge Corporation			Employer is not covered
Philadelphia Abattoir Company			Employer is not covered
Philadelphia and Atlantic City Railroad Company	12/04/1883	03/26/1889	See Pennsylvania-Reading Seashore Lines
Philadelphia, Baltimore & Washington Railroad Company	11/01/1902	09/14/1916	See Pennsylvania Railroad Company
Philadelphia, Baltimore and Washington Railroad Co., The	09/15/1916	01/01/1980	Since 01/01/1918, operated under lease by the Pennsylvania Railroad Company.
Delaware, Maryland and Virginia Railroad Company	05/31/1883	01/31/1956	Merged
Pittsburgh, Cincinnati, Chicago & St. Louis RR Co., The	12/21/1916	03/31/1956	Merged
Philadelphia and Beach Haven Railroad Company	12/12/1893	11/16/1935	
Long Beach Railroad Company	12/01/1886	12/11/1893	
Philadelphia Belt Line Railroad Company			Employer is not covered
Philadelphia Belt Line Railroad Company, The	05/10/1989	08/31/1992	
Philadelphia, Bethlehem and New England Railroad Co.	04/12/1910	07/22/1999	Name changed to Keystone Railroad, Inc. effective 07/22/1999. See Keystone Railroad, Inc.
Philadelphia & Brigantine Railroad Company	04/01/1896	06/30/1903	No records are available
Philadelphia and Camden Ferry Company	04/01/1899	09/24/1952	See Pennsylvania Railroad Company.
Philadelphia Car Demurrage Bureau	09/01/1890	10/01/1910	No records are available. Prior to 1908, known as Philadelphia Car Service Association
Philadelphia Car Service Association			Name by which the Philadelphia Car Demurrage Bureau was known prior to sometime in 1908
Philadelphia and Chester Valley Railroad Company, The	03/22/1888	12/30/1945	Since 01/01/1929, operated by the Reading Company
Philadelphia Company			See Cheswick and Harnar Railroad Company
Philadelphia and Erie Railroad Company	04/03/1837	05/01/1907	See Philadelphia Railroad Company. Prior to 3/07/1861 known as The Sunbury & Erie Railroad Co.
Philadelphia Floating Elevator Association			Prior to 04/04/1898, Philadelphia Harbor Transfer was known by this name
Philadelphia Freight Railroad			Investigation closed 07/20/1993
Philadelphia, Germantown & Norristown Railroad Company	04/05/1831	09/17/1982	See prior register
Philadelphia Grain Elevator Company, The	10/31/1909	12/31/1927	Service prior to 10/31/1909 is not creditable
Philadelphia Harbor Transfer	12/31/1890	06/30/1923	Prior to 04/04/1898, known as Philadelphia Floating Elevator Association
Philadelphia Market Company			Employer is not covered
Philadelphia, Newtown & New York Railroad Company, The	11/28/1876	12/30/1945	See Reading Company
Philadelphia Perishable Products Terminal Company			Service & compensation is creditable to the Baltimore & Ohio Railroad or the Reading Company
Philadelphia Rapid Transit Company			Employer is not covered
Philadelphia and Reading Coal and Iron Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Philadelphia, Reading and New England Railroad Company	07/28/1892	01/12/1899	See New York, New Haven and Hartford Railroad Company, The
Philadelphia, Reading & Pottsville Telegraph Company	01/01/1897	4/26/1986	Ceased being an employer on April 26, 1986. Termination of parent company(Reading Company.
Philadelphia & Reading Railroad Company	04/01/1833	11/30/1896	See Reading Company
Philadelphia and Reading Railway Company	12/01/1896	12/31/1923	See Reading Company
Philadelphia and Reading Relief Association	10/01/1888	01/01/1943	See Reading Company
Philadelphia and Reading Transportation Line			See Reading Company
Philadelphia Suburban Transportation Company			Employer is not covered
Philadelphia and Trenton Rail Road Company, The	02/23/1832	01/01/1980	Since 12/01/1971, operated under lease by the Pennsylvania Railroad Company
Philadelphia & Western Railway Company			Employer is not covered
Philadelphia, Wilmington & Baltimore Railroad Company	06/01/1857	10/31/1902	See Pennsylvania Railroad Company
Phillips Petroleum Company			Employer is not covered
Phillips and Rangeley Railroad Company	07/01/1892	06/30/1908	See Sandy River and Rangeley Lakes Railroad
Phillipsburg Horse Car Railroad Company			Employer is not covered
Phillipsburg Railroad Company	01/18/1907	12/08/1909	See Pittsburgh & Susquehanna Railroad Company
Phillipsburg and Susquehanna Valley Railroad Company	12/09/1909	12/28/1910	See Pittsburgh & Susquehanna Railroad Company
Phillipsburg Transit Company			Employer is not covered
Phoenix & Eastern Railroad Company	08/31/1901	02/28/1910	See Southern Pacific Company
Phoenix Railway Company of Arizona			Employer is not covered
Phoenix, Tempe and Mesa Railway Company	04/07/1894	12/09/1895	See Southern Pacific Company
Phoenix Transit Company	10/01/1919	01/31/1927	Operation of tugboats and steam lighters in and around NY Harbor and in the operation of Erie Railroad Company's marine yard at Weehawken, NY, under contracts with the Erie RR Co.
Phoenix Transportation System			Employer is not covered
PIC Railroad, LLC d/b/a ComStock Mountain Lion RR, Inc	11/01/2011	DATE	PIC is became an employer on November 1, 2011, the date it began compensation employees.
Pick Industries, Inc.			Investigation closed 08/25/1994
Pickens Railroad Company	05/10/1892	05/22/1996	05/22/1996, sold to Chattahoochee Locomotive & 5/24/1996 name changed to Pickens Liquidation
Pickens Railway Acquisition Co. d/b/a Pickens Railway Co.	05/23/1996	09/05/1996	Name changed to Pickens Railway Company effective 09/05/1996
Pickens Railway Company, The	05/23/1996	DATE	
Emergent Group, Inc.	08/23/1991	05/31/1996	Purchased assets and name from Emergent Group, Inc.
Pickens Railway Acquisition Co. d/b/a Pickens Railway Co.	05/23/1996	09/05/1996	Name by which Pickens Railway Company was known during this period
Pickering Lumber Company			Employer is not covered
Pickering Lumber Corporation			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Pickering Valley Railroad Company	06/01/1869	12/30/1945	See Reading Company
Picketwire Valley Railroad			Investigation closed 07/31/2002
Pickwick-Greyhound Lines, Inc.			Employer is not covered
Piedmont & Atlantic RR Co, Inc. d/b/a Yadkin Valley Railroad	12/11/1989	DATE	Name changed from Yadkin Valley Railroad
Yadkin Valley Railroad Company	12/11/1989	03/01/1994	Name by which Piedmont & Atlantic RR d/b/a Yadkin Valley Railroad was known during this period.
Piedmont and Northern Railway Company	02/24/1911	06/30/1969	Merged into the Seaboard Coastline Railroad Company
Anderson Traction Company	06/22/1904	03/10/1910	
Greenville, Spartanburg and Anderson Railway Company	03/10/1910	06/30/1914	
Piedmont Traction Company	01/08/1910	06/30/1914	
Piedmont Railway Company	02/18/1909	05/30/1912	See High Point, Thomasville & Denton Railroad Company
Piedmont & Northern Railway, LLC	03/01/2012	DATE	Piedmont and Northern Railway, LLC became an employer on March 1, 2012, the date on which P&N began operations.
Piedmont Traction Company	01/08/1910	06/30/1914	See Piedmont and Northern Railway Company
Pierce Oil Corporation			Employer is not covered
Pierpont-Paxton Company			Employer is not covered
Pierre and Fort Pierre Bridge Railway Company	09/22/1905	04/30/1920	See Chicago and North Western Transportation Company
Pierre, Rapid City and Northwestern Railway Company	09/06/1905	04/30/1920	See Chicago and North Western Transportation Company
Pigeon River Railroad Company	08/03/1916	03/31/1931	Predecessor of Smoky Mountain Railroad
Pigeon River Railroad Company	08/23/1985	12/31/1992	
Pigeon River Railway Company, The	10/01/1926	11/30/1931	No records are available
Piggyback Services			Employer is not covered. Operating division of Budco Group, Inc.
Pincoffs, Maurice, Company			Not an employer and service under contracts is not creditable.
Pine Belt Southern Railroad Co., Inc.	09/01/1995	04/30/2001	Employer coverage terminated April 30, 2001 The date operations ceased.
Pine Bluff Arkansas River Railway, The	01/27/1898	12/31/1917	See St. Louis Southwestern Railway Company
Pine Bluff & Eastern Railroad Company, The	07/16/1892	01/26/1898	See St. Louis Southwestern Railway Company
Pine Bluff, Monroe and New Orleans Railway Company	12/18/1884	04/23/1889	See St. Louis Southwestern Railway Company
Pine Bluff and Northern Railway Company	03/31/1912	12/23/1927	No records are available
Mete Valley Railway Company, The	10/29/1908	09/30/1910	
Pine Bluff, Sheridan & Southern Railway (Arkansas)	05/01/1913	09/15/1917	No records are available. See Chesapeake and Ohio Railway Company, The
Pine Bluff Stockyards Company	01/01/1936	01/01/1940	See Pine Bluff Stockyards, Inc.
Pine Bluff Stockyards, Inc.	01/01/1940	09/30/1942	
Pine Bluff Stockyards Company	01/01/1936	01/01/1940	
Pine Bluff and Western Railroad Company	10/05/1903	08/31/1909	See Missouri Pacific Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Pine Bluff and Western Railway Company	06/24/1899	10/04/1903	See Missouri Pacific Railroad Company
Pine Hill Lime and Stone Company, Inc.			Employer is not covered
Pine Mountain Granite Company	12/31/1914	12/31/1944	
Pine Tree Manufacturing Company			Employer is not covered
Pine Valley Lumber Company			Employer is not covered
Piney River and Paint Creek Railroad Company	03/01/1906	11/30/1912	See Chesapeake and Ohio Railway Company, The
Pinopolis Saw Mill Company	10/01/1896	06/30/1902	
Pinsly Railroad Company	01/01/1973	DATE	
Arkansas Midland Railroad Company, Inc.	02/14/1992	DATE	Wholly owned subsidiary
Frankfort & Cincinnati Railroad Company	06/08/1982	12/31/1985	Owned and controlled by Pinsly
Pinsley, S. M., Company	01/01/1973	04/12/1982	Name by which Pinsly Railroad Company was known during this period
Pioneer Valley Railroad Company, Inc.	06/08/1982	DATE	Subsidiary
Pintsch Compressing Company			Not an employer & service under various contracts is not creditable
Pintsch Compressing Company, Inc.			Employer is not covered
Pioneer Carloading Company	05/31/1947	12/31/1956	Not an employer during 2/1/1945 - 5/30/1947. See Universal Carloading & Distributing Co., Inc. (Delaware)
Pioneer Carloading Company	10/01/1942	02/01/1945	Not an employer during 2/1/1945 - 5/30/1947. See Universal Carloading & Distributing Co., Inc. (Delaware)
Pioneer & Fayette Railroad Company	09/16/1933	12/31/1991	Ceased to be an employer effective December 31, 1991.
Pioneer Industrial Railway Company	02/20/1998	DATE	Subsidiary of Pioneer Railcorp
Pioneer Lumber Company, The			Employer is not covered
Pioneer Railcorp			Employer is not covered
Alabama & Florida Railway Company	11/23/1992	DATE	Subsidiary
Alabama Railroad Company	10/28/1991	3/10/2009	Ceased operations and ceased being a covered employer effective 3/10/2009
Decatur Junction Railway Company	12/08/1993	DATE	Subsidiary
Fort Smith Railroad Company	07/07/1991	DATE	Subsidiary
Gettysburg & Northern Railroad Co.	02/20/2001	DATE	Subsidiary
Indiana Southwestern Railway Company	04/03/2000	DATE	Owned by Pioneer Railcorp
Keokuk Junction Railway Company	07/01/1981	DATE	Subsidiary
Michigan Southern Railroad Company d/b/a Napoleon, Defiance & Western Railway	12/19/1996	DATE	Name changed from Wabash & Western Railway d/b/a Michigan Southern RR effective 04/23/1999
Minnesota Central Railroad Company	12/16/1994	08/03/2000	Effective 05/1999, purchased by Cascade Railcorp
Mississippi Central Railroad Company	03/01/1982	DATE	Name changed from Natchez Trace Railroad effective 01/12/1993
Pioneer Railroad Equipment Company, LTD	10/01/1990	DATE	Subsidiary
Pioneer Railroad Services, Inc.	10/01/1993	DATE	Subsidiary

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Shawnee Terminal Railway Company	11/19/1996	3/10/2009	Ceased operations and ceased being a covered employer effective 3/10/2009
Vandalia Railroad Company	03/20/1984	DATE	Subsidiary
West Michigan Railroad Company	07/01/1990	DATE	Name changed from West Jersey Railroad Company effective 10/01/1995
Pioneer Railroad Company, Inc.	10/01/1988	07/01/1990	Operations ceased 07/01/1990, the date its line began operation by West Jersey Railroad Co., Inc.
Pioneer Railroad Equipment Company, LTD	10/01/1993	DATE	Reconsideration-Service effective date changed from 03/03/1990. Subsidiary of Pioneer Railcorp
Pioneer Railroad Services, Inc.	10/01/1993	DATE	Wholly-owned subsidiary of Pioneer Railcorp
Pioneer Real Estate Company			Employer is not covered
Pioneer Valley Railroad Company, Inc.	06/08/1982	DATE	Subsidiary of the Pinsky Railroad Company
Piqua & Troy Branch Railroad Company, The	10/01/1881	04/19/1887	See Baltimore and Ohio Railroad Company, The
Pittsburg and Allegheny Abattoir Company			See Pittsburgh Joint Stock Yards Company
Pittsburg, Bessemer & Lake Erie Railroad Company, The	01/18/1897	10/31/1949	Oct. 31, 1949, ceased operations & merged into the Bessemer and Lake Erie Railroad Company
Pittsburg Boiler & Machine Company			Employer is not covered. Known now as the McNally-Pittsburg Manufacturing Corporation
Pittsburg and Columbus Railway Company		03/31/1926	Prior to 03/31/1926, operated by the St. Louis-San Francisco Railway Co. and predecessors
Pittsburg County Railway Company	06/24/1916	11/29/1945	See Pittsburg County Railway Corporation
Pittsburg County Railway Corporation	11/30/1945	06/16/1947	
Choctaw Railway and Lighting Company	06/27/1905	06/24/1916	
Indian Territory Traction Company	07/26/1902	06/27/1905	
Pittsburg County Railway Company	06/24/1916	11/29/1945	
Pittsburg, Painesville and Fairport Railway Company, The	10/18/1886	10/01/1915	
Pittsburg Railway & Light Company	06/15/1905	06/10/1907	No records are available. See Joplin-Pittsburg Railroad Company, The
Pittsburg, Shawmut and Northern Railroad Company, The	08/01/1899	04/01/1947	
Buffalo and St. Marys Railroad Company	06/05/1895	01/28/1897	
Buffalo, St. Marys & Southwestern Railroad Company, The	01/29/1897	08/01/1899	
Central New York and Western Railroad Company, The	11/19/1892	08/01/1899	
Lackawanna and Southwestern Railroad Company, The	10/02/1889	11/18/1892	
Mt. Jewett, Clermont & Northern Railroad Company	05/26/1897	07/12/1899	
Mt. Jewett & Smithport Railroad Company	07/01/1892	05/25/1897	
Rochester, Hornellsville and Lackawanna Railroad Co., The	06/09/1886	03/15/1921	
St. Marys and Southwestern Railroad Company	12/31/1893	01/28/1897	
Pittsburg & Shawmut Railroad, Inc.	04/27/1996	01/01/2004	Merged into the Buffalo & Pittsburgh Railroad Inc.
Pittsburgh & Shawmut Railroad, LLC.			Employer is not covered.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Pittsburgh, Akron & Western Railroad Company, The	03/11/1890	08/13/1895	No records are available. See New York, Chicago and St. Louis Railroad Company, The
Pittsburgh and Allegheny Abbatoir Company	05/31/1893	05/17/1894	Name by which Pittsburgh Joint Stock Yards Company was known during this period
Pittsburgh, Allegheny & McKees Rocks Railroad Company	09/25/1899	DATE	Records prior to May 1935 are not available.investigation closed leave on list 5/20/10
Fidelity Ferry Company, The	11/17/1902	12/11/1910	
Pittsburgh & Allegheny River Railroad Company	12/18/1898	02/28/1922	Since 02/28/1922, operated as plant facility of the Crucible Steel Company of America
Pittsburgh, Binghamton & Eastern Railroad Company			Employer is not covered
Pittsburgh Car Service Association	02/15/1890	11/01/1910	Only personnel records are available. See Pennsylvania Railroad Company
Pittsburgh, Carnegie and Western Railroad Company			Employer is not covered
Pittsburgh & Castle Shannon Railroad Company	07/01/1887	08/31/1905	On 09/01/1905, leased to the Pittsburgh Railways Company. No records are available
Pittsburgh Central Stock Yards	01/01/1866	08/31/1903	Predecessor of the Pittsburgh Joint Stock Yards Company
Pittsburgh, Chartiers & Youghiogheny Railway Company	10/26/1881	12/09/1996	In June 1997, transferred assets to and merged into Consolidated Rail Corporation (ConRail)
Pittsburgh, Cincinnati, Chgo. & St. Louis Railroad Co., The	12/21/1916	03/31/1956	Merged into the Philadelphia, Baltimore & Washington Railroad Company
Pittsburgh, Cincinnati, Chicago & St. Louis Railway Co., The	10/01/1890	12/31/1916	See Pennsylvania Railroad Company
Pittsburgh, Cincinnati and St. Louis Railway Company, The	07/01/1868	09/30/1890	See Pennsylvania Railroad Company
Pittsburgh Coal Company	04/01/1889	10/03/1921	
Pittsburgh Coal Company of Wisconsin			Employer is not covered
Pittsburgh Coke & Chemical Company			Prior to 9/1/1936, aka Davison Coke & Iron; prior to 10/19/1944, aka Pittsburgh Coke & Iron Co.
Pittsburgh Coke & Iron Company			Employer is not covered. See Pittsburgh Coke & Chemical Company
Pittsburgh & Conneaut Dock Company, The	02/04/1893	DATE	See Transtar, Inc.
Pittsburgh and Eastern Railroad Company (of 1895)	01/03/1895	04/01/1905	See New York Central Railroad Company (Delaware), The
Pittsburgh, Fairport and Northwestern Dock Company	04/01/1889	10/03/1921	An employer only to its operation of the Baltimore & Ohio RR Co.'s coal dock at Fairport, Ohio.
Pittsburgh, Fort Wayne and Chicago Railway Company	09/15/1866	01/01/1980	See Pennsylvania Railroad Company
Pittsburgh, Harmony, Butler & New Castle Railway Company			Employer is not covered
Pittsburgh Industrial Railroad, Inc. (Delaware Corp.)	12/07/1996	02/09/2001	Subsidiary of Railtex, Inc.. Merged into Pittsburgh & Ohio Central Railroad (Ohio Corp.)
RailTex Training, Inc.	11/07/1994	03/14/1996	Name by which Pittsburgh Industrial Railroad, Inc. was known during this period
Pittsburgh, Johnstown, Ebensburg & Eastern Railroad Co.	12/08/1897	04/19/1906	See Pittsburgh & Susquehanna Railroad Company
Pittsburgh Joint Stock Yards Company	05/31/1893	01/18/1967	January 18, 1967, name was changed to Penn Central, Inc.
Pittsburgh and Allegheny Abbatoir Company	05/31/1893	05/17/1894	Name by which Pittsburgh Joint Stock Yards Company was known during this period
Pittsburgh Central Stock Yards	01/01/1866	08/31/1903	
Pittsburgh Provision Company	05/17/1894	05/31/1903	Pittsburgh Joint Stock Yards Company was known by this name during this period
Pittsburgh Junction Railroad Company	08/06/1881	12/31/1901	See Baltimore and Ohio Railroad Company, The

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Pittsburgh and Lake Erie Properties, Inc.	05/07/1878	07/31/2003	Employer coverage terminated effective July 31, 2003, The date on which it ceased to exist.
Pittsburgh & Lake Erie Railroad Co. (Delaware Corp.)	05/07/1878	07/02/1993	Name by which Pittsburgh & Lake Erie Properties, Inc. was known during this period
Pittsburgh & Lake Erie Railroad Company	05/07/1878	01/30/1965	Merged into The Pittsburgh & Lake Erie Railroad Company effective 01/31/1965
Pittsburgh & Lk Erie RR Co., The (Pennsylvania & Ohio Corp.)	05/07/1878	01/30/1965	Jan. 31, 1965, merged into Pittsburgh and Lake Erie Railroad Company, The (a Delaware)
Pittsburgh & Lake Erie RR Co., The (Delaware Corp.)	05/07/1878	07/02/1993	Name changed to Pittsburgh & Lake Erie Properties, Inc. effective 07/02/1993
Pittsburgh & Lk Erie RR Co., The (Pennsylvania & Ohio)	05/07/1878	01/30/1965	Merged
Pittsburgh, Lisbon & Western Railroad Company, The	11/15/1902	12/31/1944	Merged into Youngstown & Southern Railway Company
New York, Pittsburgh & Chicago Railway Company	06/20/1881	01/22/1886	
Pittsburgh, Lisbon & Western Railway Company, The	05/01/1896	11/15/1902	
Pittsburgh, Marion & Chicago Railway Company, The	11/19/1885	02/12/1886	
Pittsburgh, Marion and Chicago Railway Company, The	02/13/1886	04/16/1896	
Salem Railroad, The	09/30/1892	11/15/1902	
Wampum & State Line Railway Company, The	01/02/1886	02/12/1886	
Pittsburgh, Lisbon & Western Railway Company, The	05/01/1896	11/15/1902	See Pittsburgh, Lisbon & Western Railroad Company, The
Pittsburgh, Marion & Chicago Railway Company, The	11/19/1885	02/12/1886	See Pittsburgh, Lisbon & Western Railroad Company, The
Pittsburgh, Marion and Chicago Railway Company, The	02/13/1886	04/16/1896	See Pittsburgh, Lisbon & Western Railroad Company, The
Pittsburgh, McKeesport and Greensburg Railway Company			Employer is not covered
Pittsburgh & Midway Coal Mining Company			Employer is not covered
Pittsburgh & Moon Run Railroad Company	02/10/1891	01/05/1913	See Montour Railroad Company
Pittsburgh & Ohio Central Railroad Company	02/09/2001	DATE	Successor to the Pittsburgh Industrial Railroad, Inc.
Pittsburgh Industrial Railroad, Inc.	12/05/1899	01/31/1994	Ceased being a covered employer close of business January 31, 1994, the last month in which compensation was paid.
Pittsburgh and Ohio Valley Railway Company			Records prior to November 1904 are not available. Assets sold to Three Rivers Railway Company.
Pittsburgh Provision Company	05/17/1894	05/31/1903	Pittsburgh Joint Stock Yards Company was known by this name during this period
Pittsburgh Railways Company			Employer is not covered
Pittsburgh & Shawmut Railroad Company, The	07/21/1903	12/31/1996	Merged into Shawmut Development Corporation
Brookville & Mahoning Railroad Company	07/21/1903	08/28/1909	Name by which Pittsburg & Shawmut Railroad Co. was known during this period
Pittsburgh & Shawmut Railroad, Inc.	04/27/1996	01/01/2004	Merged into the Buffalo & Bittsburgh Railroad, Inc.
Pittsburgh, Shenango and Lake Erie Railroad Company, The	01/02/1888	01/17/1897	See Bessemer and Lake Erie Railroad Company
Pittsburgh and State Line Railroad Company	10/23/1885	03/11/1887	See Baltimore and Ohio Railroad Company, The
Pittsburgh Steamship Company			Employer is not covered
Pittsburgh, Summerville & Clarion Railroad Company	09/24/1903	09/07/1912	See Lake Erie, Franklin & Clarion Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Pittsburgh & Susquehanna Railroad Company	08/12/1913	08/03/1931	
Altoona and Phillipsburg Connecting Railroad Company	05/31/1894	07/01/1899	
New York and Pittsburgh Airline Railroad Company	04/18/1906	01/17/1907	
Phillipsburg Railroad Company	01/18/1907	12/08/1909	
Phillipsburg and Susquehanna Valley Railroad Company	12/09/1909	12/28/1910	
Pittsburgh, Johnstown, Ebensburg & Eastern Railroad Co.	12/08/1897	04/19/1906	
Pittsburgh and Susquehanna Railroad Company	12/29/1910	08/11/1913	
Pittsburgh and Susquehanna Railroad Company	12/29/1910	08/11/1913	See Pittsburgh & Susquehanna Railroad Company
Pittsburgh Terminal Warehouses, Inc.			Employer is not covered
Pittsburgh Terminal Warehouse & Transfer Company			Not an employer and service under various contracts is not creditable service
Pittsburgh Testing Laboratory			Employer is not covered
Pittsburgh, Toledo and Western Railroad Company			Employer is not covered
Pittsburgh Union Stock Yards Company	05/01/1903	11/01/1929	Pittsburgh Joint Stock Yards Company was known by this name, 05/13/1903 to 10/13/1903
Pittsburgh, Virginia and Charleston Railway Company	11/01/1894	04/01/1905	See Pennsylvania Railroad Company
Pittsburgh Weighing and Inspection Bureau	02/04/1887	07/01/1919	See Trunk Line Association
Pittsburgh & West Virginia Railway Company, The	11/30/1916	DATE	Subsidiary of Norfolk Southern Corporation
Little Saw Mill Run Railroad Company	04/01/1850	06/03/1897	
Wabash, Pittsburgh Terminal Railway Company, The	07/01/1904	03/31/1917	
West Side Belt Railroad Company	07/01/1897	12/31/1920	
Pittsburgh and Western Rail Road Company, The	09/28/1881	01/03/1882	See Baltimore and Ohio Railroad Company, The
Pittsburgh and Western Railroad Company, The	10/11/1879	09/28/1881	See Baltimore and Ohio Railroad Company, The
Pittsburgh, Westmoreland & Somerset Railroad Company	06/30/1906	06/30/1916	Service prior to 06/30/06 is not creditable. No records are available
Pittston Company			Employer is not covered
Placerville and Lake Tahoe Railway Company	04/11/1904	01/01/1912	No records are available. See Camino, Placerville & Lake Tahoe Railroad Company
Plainsman Switching Company	05/01/2008	DATE	Covered employer on 5/1/2008 the date it became a rail carrier
Plainview Terminal Company	11/01/1995	DATE	Wholly owned subsidiary of RailAmerica, Inc.
Plant City, Arcadia & Gulf Railway	01/23/1905	10/31/1909	Seaboard Air Line Railroad Company
Plant System, The			Trade name for group of railroads operated by the Atlantic Coast Line RR Co.
Platte Valley Sales Company			Employer is not covered
Plattsburgh Traction Company			Employer is not covered
P&L Intermodal Corporation d/b/a P&L Intermodal	N/A	N/A	Employer is not covered
P&LE Car Management Company	07/01/1991	12/28/1995	Wholly owned subsidiary of Pleco, Inc.
PLM Railcar Maintenance Company			See Transisco Rail Service

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
PL&W Railroad, Inc.	04/28/1993	05/01/1993	
Plymouth & Lincoln Railroad			Investigation closed 04/20/1994
Plymouth Locomotive International, Inc.			Investigation closed 07/22/1992
Pocahontas Coal Company			Employer is not covered
Pocahontas Coal River and Kanawha Railway Company	10/09/1899	11/10/1903	See Chesapeake & Ohio Railway. Prior to 11/10/1903, also known as Coal River & Western Railway Co.
Pocahontas and Western Railroad	04/27/1904	04/29/1910	See Norfolk and Western Railway Company
Pocono Northeast Railway, Inc.	05/31/1982	06/09/1995	Ceased to be an employer effective June 9, 1995.
Poe, J. E., and Company	08/09/1944	04/18/1945	An employer with respect to its railborne livestock loading and unloading operations
Poinsett Lumber and Manufacturing Company			Employer is not covered
Point Comfort & Northern Railway Company	03/01/1949	DATE	
Point Pleasant Bridge Company, The	06/18/1886	12/26/1935	See The Kanawha & Michigan Railway Company
Pollock & Angelina Valley Transportation Company	07/01/1905	06/30/1912	
Pollock-Becker Company			Not an employer and service is not creditable
Pollock, Becker & Company			Not an employer and service is not creditable
Polymer Corporation, The			Investigation closed 07/22/1992
Pond Creek Collieries			See Norfolk and Western Railway Company - Fuel or Mining Department
Pond Fork & Bald Knob Railroad Company	06/05/1919	12/19/1933	Predecessor of the Chesapeake and Ohio Railway Company, The
Pontchartrain Railroad Company	06/01/1880	12/31/1935	See Louisville and Nashville Railroad Company. The last passenger service of the line was on March 15, 1932 and freight runs on the line continued to 1935.
Pontiac, Oxford and Northern Railroad Company, The	09/24/1889	12/31/1928	See Grand Trunk Western Railroad Company
Pontiac, Oxford and Port Austin Railroad Company	07/28/1879	09/23/1889	See Grand Trunk Western Railroad Company
Pope & Ta bot Lumber Company	06/04/1938	10/01/1939	
Port Angeles Western Railroad Company	02/11/1925	03/31/1953	
Port Arthur Canal & Dock Company	03/01/1902	06/30/1916	See Kansas City Southern Railway Company, The
Port Astoria Belt Line Railroad	07/31/1919	01/01/1925	
Port Authority Trans-Hudson Corporation	09/01/1962	DATE	
Hudson and Manhattan Railroad Company	12/01/1906	12/31/1961	
Hudson Rapid Tubes Corporation	01/01/1962	08/31/1962	
Port of Benton			Employer is not covered
Port Bienville Railroad	07/26/1972	DATE	Owned by Hancock County Port & Harbor Commission
Port Bolivar Iron Ore Railway Company	03/01/1920	01/01/1925	No records are available
Port of Catoosa Railroad			Investigation closed 09/23/1994. Trade name utilized by the Tulsa Port of Catoosa
Port Edwards, Centralia and Northern Railway Company	01/23/1890	02/19/1896	See Minneapolis, St. Paul & Sault Ste. Marie Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Port Everglades Authority	01/01/1932	02/29/1968	
Broward County Port Authority	01/01/1932	09/21/1965	Name by which Port Everglades Authority was known during this period
Port Everglades Belt Line Railway			Owned and operated by the Broward County Port Authority
Port of Garfield County			Employer is not covered
Port Harbor Railroad, Inc	6/10/2010	DATE	Employer under the jurisdiction of RR and RUIA effective 6/10/2010, the date on which it first compensated Employees.
Port Henry Iron Ore Company			Employer is not covered. Succeeded on or about 08/21/1929 by the Port Henry Mining Company
Port Huron and Detroit Railroad Company	09/26/1917	5/22/1990	Ceased to be a covered employer under the RR and RUIA 5/22/1990. When it merged into CSXT.
Port Huron & Duluth Steamship Company			Employer is not covered
Port Huron and Northwestern Railroad Company	03/23/1878	03/31/1889	Company's properties acquired by Flint & Pere Marquette Railway Company on April 1, 1889
Port Huron and South Western Railway Company	03/23/1878	04/01/1889	See Pere Marquette Railway Company
Port Huron Southern Railroad Company	10/31/1900	03/01/1920	See Detroit, Caro and Sandusky Railway Company
Port Isabel & Rio Grande Valley Railway	08/16/1928	12/31/1940	
Rio Grande Railroad Company	11/01/1870	01/31/1911	
Rio Grande Railway Company	03/01/1911	08/15/1928	
Port Jarvis, Monticello & New York Railroad Company	02/04/1887	12/06/1902	See New York, Ontario and Western Railway Company
Port Jarvis, Monticello & Summitville Railroad Company	12/07/1902	06/30/1905	See New York, Ontario and Western Railway Company
Port Jersey Railroad Company	02/17/1973	12/29/2010	Ceased being a covered employer effective 12/29/2010, the date that NYNJ acquired all of PJR,s assets.
Port Johnson Towing Company			Employer is not covered
Port of Ivory LLC	08/07/2009	DATE	Port of Ivory, LLC-is a Rail Carrier operating in Interstate Commerce as of August 7, 2009, The Date it began operations.
Port Ludlow, Port Angeles and Lake Crescent Railway			Name by which Seattle, Port Angeles & Lake Crescent Railway was known 11/27/1911 to 12/18/1911
Port Manatee Railroad	01/03/1972	DATE	
Mantee County Port Authority	01/03/1972	09/30/1989	Name by which Port Manatee Railroad was known during this period
Port of New Orleans, Bolard of Commissioners of			Employer is not covered
Port of New York Authority			Employer is not covered
Port Norfolk Revision Bureau			Name by which the Norfolk Revision Bureau was known. See Norfolk Revision Bureau
Port Operating Corporation			Employer is not covered
Port Oram Railroad Company, The	06/22/1886	12/06/1905	See Wharton and Northern Railroad Company
Port of Palm Beach District Railroad	3/01/1989	05/30/1996	Reversed Decision - Employer is not covered (N# 96-61 O# 96-59)
Port of Pend Oreille d/b/a Pend Oreille Valley Railroad	10/01/1984	DATE	
Port Railroad, Inc.	12/18/1973	01/31/1993	Subsidiary of Kyle Railways, Inc.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Port Railroads, Inc.			Employer is not covered
Port Reading Railroad Company, The	11/05/1890	04/26/1986	Operated by the Reading Company since 01/01/1929
Port Royal and Augusta Railway Company	07/01/1878	10/03/1896	See Charleston & Western Carolina Railway Company
Port Royal Railroad	05/15/1985	11/30/2003	See Tangent Transportation Company d/b/a Port Royal Railroad. Employer coverage terminated 11-30-2003.
Port Royal and Western Carolina Railway Company	10/27/1886	09/25/1896	See Charleston & Western Carolina Railway Company
Port St. Joe Dock and Terminal Railway Company	11/27/1912	12/01/1929	See Apalachicola Northern Railroad Company
Port St. Joe Terminal Company			Employer is not covered
Port San Luis Transportation Company	03/01/1942	02/15/1943	
Pacific Coast Railway Company	09/21/1882	02/28/1942	
Port Terminal Railroad Association	07/01/1924	DATE	
Port Terminal Railroad of South Carolina	08/14/1956	07/31/1973	Company acquired by the South Carolina Public Railways Commission
Port of Tillamook Bay, Airport and Industrial Park Division	05/01/1955	DATE	Sept. 1, 1966, name changed from Tillamook County Naval Airport Commission
Tillamook County Naval Airport Commission	05/01/1955	09/01/1966	Name by which Port of Tillamook Bay, Airport & Industrial Park was known for during period
Port Townsend and Puget Sound Railway Company	06/01/1914	05/08/1929	Since 05/08/1929, leased and operated by the Port Townsend Southern Railroad Company
Port Townsend Railroad	01/01/1945	05/31/1975	Acquired the properties of the Port Townsend Southern Railroad Company on 01/01/1945
Port Townsend Southern Railroad Company	09/28/1887	12/31/1944	See Port Townsend Railroad
Olympia and Chehalis Valley Railroad Company, The	06/04/1877	06/02/1891	
Port Utilities Commission of S. Carolina, The Charleston Terminal	12/21/1921	07/31/1973	Company acquired by the South Carolina Public Railways Commission
East Shore Terminal Company	10/31/1889	07/14/1903	
Portage Creek & Rich Valley Railroad Company	07/01/1896	06/30/1899	No records are available
Portec, Inc.			Investigation closed 08/19/1992
Porten, William, Company			Not an employer and service under contract with Great Northern Railway Co. is not creditable
Porter Brothers-Grant Smith & Company			Not an employer and service under contract with Northern Pacific Railway Co. is not creditable
Porter Brothers & Welch			Not an employer and service under a contract dated 06/18/1907 is not creditable
Porter, Hugh, Et Al	06/05/1889	09/24/1889	See Grand Trunk Western Railroad Company
Porterville Northeastern Railway Company	08/09/1910	04/30/1912	See Southern Pacific Company
Portland, Astoria & Pacific Railroad Company	07/29/1919	12/31/1923	See Union Trust and Storage Company of the District of Columbia
Portland, Bangor, Mt. Desert & Machias Steamboat Company			Portland, Mt. Desert & Machias Steamboat Co. known by this name prior to 12/15/1886
Portland, Chicago and Mt. Scott Railway Company	06/30/1891	04/01/1901	See Portland Electric Power Company
Portland City and Oregon Railway Company	02/01/1901	06/29/1902	See Portland Electric Power Company
Portland Consolidated Railway Company	10/18/1904	06/30/1906	See Portland Electric Power Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Portland and Coos Bay Steamship Line			Trade name for an operating division of the Southern Pacific Company
Portland Electric Power Company	06/29/1906	08/29/1946	See Portland Traction Company-Portland Railroad and Terminal Division
City and Suburban Railway Company	06/20/1891	10/31/1904	
East Side Railway Company	05/15/1891	02/05/1901	
Mt. Hood Railway and Power Company	10/29/1906	06/30/1912	
Oregon Water Power & Railway Company	12/06/1901	01/01/1907	
Pacific Northwest Public Service Company	03/12/1930	04/05/1933	Name by which the Portland Electric Power Company was known during this period
Portland, Chicago and Mt. Scott Railway Company	06/30/1891	04/01/1901	
Portland City and Oregon Railway Company	02/01/1901	06/29/1902	
Portland Consolidated Railway Company	10/18/1904	06/30/1906	
Portland Railway Company	10/13/1905	04/30/1908	
Portland Railway Light and Power Company	06/29/1906	04/26/1924	Name by which the Portland Electric Power Company was known during this period
West Side Railway Company	05/15/1891	02/05/1901	
Portland, Eugene and Eastern Railway Company	11/25/1907	06/30/1915	See Southern Pacific Company
Portland Freight Handling Company, The			Not an employer and service rendered in the performance of contracts is not creditable
Portland General Electric Company (Portland, Oregon)	09/30/1930	08/29/1946	See Portland Electric Power Company
Portland, Mt. Desert & Machias Steamboat Company			Employer is not covered
Portland & Northern Railway Company	07/01/1905	06/30/1908	No records are available
Portland and Ogdensburg Railway, The	06/08/1886	12/27/1943	See Maine Central Railroad Company, The
Portland Rail Corporation			Employer is not covered
Portland Railroad Company (Portland, Maine)			At least after 1896, not an employer
Portland Railway Company	10/13/1905	04/30/1908	See Portland Electric Power Company
Portland Railway Light and Power Company	06/29/1906	04/26/1924	Portland Electric Power Company known by this name during this period
Portland and Rochester Railroad	02/03/1881	12/31/1899	See Boston and Maine Railroad
Portland and Rumford Falls Railway	10/08/1890	03/16/1992	Since 05/01/1907, operated by the Maine Central Railroad Company
Portland and Seattle Railway Company	10/01/1907	01/31/1908	See Spokane, Portland and Seattle Railway Company
Portland & Southeastern Railway Company	03/01/1910	06/30/1914	No records are available
Portland and Southwestern Railroad Company			Employer is not covered
Portland Terminal Company (Maine)	07/01/1911	DATE	Wholly-owned subsidiary of Maine Central Railroad Company. Update employer submitted a g-440 on 3/12/2009.
Portland Union Railway Station Company	06/25/1888	06/30/1911	
Portland Terminal Investment Company			Employer is not covered
Portland Terminal Railroad Company	08/28/1882	DATE	Subsidiary of Burlington Northern Santa Fe Railway
Northern Pacific Terminal Company of Oregon	08/28/1882	10/31/1965	Name by which Portland Terminal Railroad Company was known during this period

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Portland Terminal Railroad Co. Employes Hospital Assn.	07/02/1965	06/30/1968	On July 1, 1968 asset were taken over by Union Pacific Railroad Employes Hospital Association
Portland Traction Company	01/01/1932	08/29/1946	See Portland Electric Power Company
Portland Traction Co.-Portland Railroad & Terminal Div.	08/29/1946	05/31/1991	Ceased to be an employer effective May 31, 1991, the date on which employees were last compensated
Portland Union Railway Station Company	06/25/1888	06/30/1911	See Portland Terminal Company (Maine)
Portland Union Stock Yards Company	02/19/1909	07/31/1941	
Portland, Vancouver & Yakima Railway Company	11/30/1897	07/13/1903	See Northern Pacific Railway Company
Portland Vancouver Junction Railroad, LLC	02/02/2012	DATE	Employer was ruled to be covered on February 2, 2012, the date on which PVJR began operations.
Portland & Western Railroad, Inc.	08/18/1995	DATE	Wholly owned subsidiary of Genesee & Wyoming Industries, Inc.
Portland and Willamette Valley Railway Company	01/19/1885	08/31/1892	See Southern Pacific Company
Portsmouth Horse Railroad Company	03/24/1898	05/17/1925	See Boston and Maine Railroad. Also known as Portsmouth Electric Railway Company
Portsmouth, Kittery and York Street Railway Company	08/27/1897	01/01/1903	An employer at least with respect to its railway operations. See York Utilities Company
Portsmouth Public Service Company			Employer is not covered. 01/12/1939, the company's properties were sold to National City Lines
Portsmouth Steel Corporation			Employer is not covered. Succeeded on 01/01/1924 by the Portsmouth Public Service Co.
Portsmouth Street Railroad & Light Co.			Succeeded 01/02/1924 by the Portsmouth Public Service Company
Portsmouth & Tygart Valley Railroad Company (Kentucky)	10/03/1893	06/30/1904	No records are available
Poseyville and Owensville Railroad Company, Inc.	05/27/1987	04/19/1996	
Post Office Department-Railway Mail Service			Employer is not covered
Postal Telegraph-Cable Company	03/01/1907	05/01/1919	
Postal Telegraph-Cable Company of Texas			Employer is not covered
Postal Telegraph & Cable Corporation			Employer is not covered
Potato Creek Railroad Company	08/01/1910	10/01/1927	No records are available
Poteau & Cavanal Mountain Railroad Company			Employer is not covered
Poteau Valley Railroad Company, The	01/19/1900	04/22/1926	See Kansas City Southern Railway Company, The
Potlatch Corporation			Employer is not covered
Duluth and Northwestern Railroad Company	09/10/1898	05/13/2002	Subsidiary
Prescott & Northwestern Railroad Company	10/16/1890	DATE	Subsidiary
St. Maries River Railroad Company	05/01/1980	DATE	Owned by Potlatch Corporation
Warren & Saline River Railroad Company	03/25/1920	DATE	Subsidiary
Potlatch Forests, Inc.			Employer is not covered. Prior to 04/29/1931, known as the Potlatch Lumber Company
Potomac Edison Company, The	12/00/1923	04/27/1961	Only service in its railway operations is creditable. No records are available
Frederick and Middletown Railroad Company	10/02/1905	12/07/1909	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Frederick and Middletown Railway Company	04/06/1894	12/01/1905	
Frederick Railroad Company	12/07/1909	04/07/1913	
Frederick, Thurmont and Northern Railway Company	04/09/1898	04/10/1900	
Hagerstown and Frederick Railway Company	04/07/1913	04/24/1922	
Hagerstown Railway Co. of Washington County, Maryland	03/12/1896	04/07/1913	
Jefferson and Braddock Heights Railway Company	06/12/1906	12/07/1909	
Potomac Public Service Company	04/24/1922	12/31/1923	
Washington, Frederick and Gettysburg Railway Company	05/10/1900	12/07/1909	
Potomac, Fredericksburg and Piedmont Railroad Co., The	03/27/1876	06/14/1925	Records prior to 1910 are not available. See Virginia Central Railway
Potomac Public Service Company	04/24/1922	12/31/1923	See Potomac Edison Company, The
Potomac Railroad Company, The	02/01/1867	02/19/1904	See Richmond, Fredericksburg and Potomac Railroad Company
Potomac & Rappahannock Transportation Commission			See Virginia Railway Express
Potomac and Severn Electric Railway Company	05/22/1899	04/10/1900	Name which Washington, Baltimore & Annapolis Electric Railway Co. was known during this period
Poughkeepsie Bridge Company	05/10/1871	07/13/1892	See New York, New Haven and Hartford Railroad Company, The
Poughkeepsie Bridge and Railroad Company	07/14/1882	07/27/1892	See New York, New Haven and Hartford Railroad Company, The
Poughkeepsie Bridge Railroad Company	06/05/1888	06/24/1907	See New York, New Haven and Hartford Railroad Company, The
Poughkeepsie and Eastern Railway Company, The	04/13/1893	06/24/1907	See New York, New Haven and Hartford Railroad Company, The
Poughkeepsie and Wappingers Falls Railway Company			Not an employer at least with respect to the period 05/01/1917 to date
Powellton and Pocahontas Railway Company	05/31/1892	11/01/1902	See Chesapeake and Ohio Railway Company, The
Power Fluid and Metals, Inc.			Investigation closed 01/22/1998
Powers, Brown and Company	02/04/1887	09/13/1887	See Baltimore and Ohio Railroad Company, The
Powers Tours			Employer is not covered
Prairie Central Railway Company	06/29/1981	08/15/1986	Employer status was terminated effective August 15, 1986.
Prairie Du Chi n & McGregor Railroad Company	10/10/1872	10/17/1894	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Prairie Trunk Railway	10/01/1979	05/19/1989	Ceased to ba an employer under the Acts effective the last day compensated services was effective 5/19/1989.
Pratt & Letchworth Company			Employer is not covered
Prattsburgh Railway Corporation	03/09/1917	10/01/1959	No records are available
Kanona and Prattsburgh Railroad Company	10/31/1889	04/13/1897	
Kanona and Prattsburgh Railway Company	04/14/1897	03/31/1917	
Precision National Corporation			Investigation closed 08/12/1992
Precision Screw Machine Company			Investigation closed 08/12/1992
Prendergast Company			Not an employer and service under contract is not creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Prescott & North-Western Railroad Company, The	10/31/1890	01/01/1892	See Prescott and Northwestern Railroad Company, The
Prescott and Northwestern Railroad Company, The	10/16/1890	DATE	Subsidiary of Pottlatch Corporation
Prescott & North-Western Railroad Company, The	10/31/1890	01/01/1892	
Presidents Conference Committee, Fdrl Valuation of Railrds	04/24/1913	06/30/1935	
Pressed Steel Car Company			Employer is not covered
Pressed Steel Car Company, Inc.			Employer is not covered
Presson's Express	08/28/1906	07/01/1921	
Preston Railroad Company, The	07/29/1897	02/29/1960	
Prewitt Switching Corporation			Investigation closed 03/26/1998
Price Construction Company			Not an employer and service under various contracts is not creditable
Prince Express Company	09/30/1909	07/01/1917	An employer with respect to its operations as an express company
Prince George & Chesterfield Railway Company	01/27/1928	DATE	Company's railroad operated by the Seaboard Air Line Railroad Company
Princess Dorothy Coal Company			Employer is not covered
Princeton Power Company			Employer is not covered
Princeton Street Railway Company	08/30/1901	09/30/1922	See Trenton-Princeton Traction Company
Procor Limited			Investigation closed 08/19/1992. Wholly owned subsidiary of Union Tank Car Company
Procter & Gamble Company, The			Employer is not covered
Proctor Water and Light Company			Employer is not covered
Produce Shippers Despatch			Employer is not covered
Producers Oil Incorporated, The			Employer is not covered
Productive Data Commercial Solution			Investigation closed 11/09/1998
Productivity Fund of the Terminal Railroad Association	01/01/1989	12/31/1999	Ceased being a employer on December 31, 1999 the date the Bank termination of Fund.
Professional Locomotive Services, Inc			Employer is not covered
Profile and Franconia Notch Railroad	09/17/1885	12/31/1890	See Boston and Maine Railroad
Progress Publishing Company			Employer is not covered
Progressive Rail, Incorporated	02/05/2001	DATE	Investigation closed 08/06/1998. Ruled to be a covered employer.
Progress Rail Services Corporation			Investigation closed 11/24/2008, see United Industries Corporation.
Prout & Shampine			Employer is not covered
Providence Produce Warehouse Company			Service & compensation are creditable to the New York, New Haven & Hartford Railroad Co.
Providence and Springfield Railroad Company	04/23/1872	10/30/1905	See New York, New Haven and Hartford Railroad Company, The
Providence and Stonington Steamship Company	04/01/1875	12/31/1904	Individuals engaged in the operation steamship company during the period were "Employees" of the New York, New Haven and Hartford Railroad.
Providence, Warren and Bristol Railroad Company	11/16/1854	10/20/1980	Since 07/01/1891 has operated under lease by the New York, New Haven & Hartford Railroad Co.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Providence and Worcester Company	11/25/1845	DATE	Subsidiary of Providence & Worcester Rail Systems, Inc.
Connecticut Central Railroad Company	05/25/1987	04/21/1998	Merged
Connecticut Rail Systems, Inc.	03/13/1993	08/13/1993	Merged
Moshassuck Valley Railroad Company	01/01/1874	10/31/1982	Merged
Warwick Railway Company	12/01/1949	10/31/1982	Merged
Providence and Worcester Railroad Company	11/25/1845	07/31/1969	Subsequent to 07/31/1969, known as Providence and Worcester Company
Provincial Transport Company			Employer is not covered
PS Technology, Inc.	01/01/2007	DATE	became an employer under the RR and RUI Acts effective 01/01/2007
PSI Railroad, Inc.			Investigation closed 06/28/1993
Public Service Company of Colorado			Employer is not covered
Public Service Company of Indiana	03/20/1931	10/01/1934	See prior register
Public Service Company of Northern Illinois			Employer is not covered
Public Service Coordinated Transport			Employer is not covered
Public Service Corporation of New Jersey			Employer is not covered
Public Service Interstate Transportation Company			Employer is not covered
Public Service Railway Company			Employer is not covered
Public Service Transportation Company			Employer is not covered
Public Utilities Commission, State of Maine			Employer is not covered
Public Utilities Company, The			Employer is not covered. See Southern Indiana Gas and Electric Company
Public Warehouse Company, Inc., The			Employer is not covered
Pueblo Joint Interchange Bureau	10/28/1901	06/20/1997	Cesaed being an employer on May 212, 1997. Parent company ceased operations-Rio Grande.
Pueblo Ordinance Depot			Employer is not covered
Pueblo Railroad Service Division			Investigation closed 11/17/1994. Operating division of CF&I Steel, L.P.
Pueblo Stock Yards Company	10/16/1902	02/28/1959	See Missouri Pacific Railroad Company
Pueblo Union Depot and Railroad Company	12/23/1887	12/30/1983	
Puget Sound & Cascade Railway Company	07/01/1912	11/30/1938	Records prior to 1929 are not available. See Mount Vernon Terminal Railway, Inc.
Puget Sound Electric Railway			Employer is not covered
Puget Sound Hospital Advisory Board	10/01/1908	07/17/1915	See Milwaukee Hospital Association
Puget Sound International Railway & Power Company			Employer is not covered
Puget Sound Line			See Canadian Pacific Railway Company
Puget Sound Navigation Company (Nevada)			Employer is not covered
Puget Sound Navigation Company (Washington)			Employer is not covered
Puget Sound & Pacific Railroad	11/01/2002	DATE	Owned by RailAmerica, Inc.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Puget Sound & Pacific Railroad Company, The			Investigation closed 10/24/1997. Division of Arizona & California Railroad Company, BA # 3777
Puget Sound Power & Light Company			Employer is not covered. Prior to 03/1920 known as Puget Sound Traction, Light & Power Co.
Puget Sound Pulp & Timber Company			Employer is not covered
Puget Sound Shore Railroad Company, The	08/19/1882	01/17/1890	See Northern Pacific Railway Company
Puget Sound Traction, Light and Power Company			Prior to March 1920, the Puget Sound Power & Light Company was known by this name
Puget Sound & Willapa Harbor Railway Company	04/09/1913	12/31/1918	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Pullman Car & Manufacturing Corporation (of Delaware)			Employer is not covered
Pullman Car & Manufacturing Corporation (of Illinois)			Employer is not covered
Pullman Company, The	12/30/1899	12/01/1980	
Pullman's Palace Car Company	02/01/1867	12/30/1899	
Wagner Palace Car Company	02/01/1866	01/02/1900	
Pullman, Incorporated			Employer is not covered
Pullman's Palace Car Company	02/01/1867	12/30/1899	See Pullman Company, The
Pullman Porters' Benefit Association of America			Employer is not covered
Pullman Railroad Company			Investigation closed 8/14/2013.
Pullman Sleeping Car Company, LLC	08/25/1906	2/28/1986	Ceased to be an employer on 2/28/1986, when it ceased to be an employer with the close of business.
Pullman-Standard Car Manufacturing Company			Employer is not covered
Purdy Company of Illinois, The			Investigation closed 08/19/1992
Pure Oil Company, The			Employer is not covered.
Putnam Machine Company	08/18/1922	04/01/1924	
Pyco Industries			Employer is not covered.
P & L Intermodal Corporation d/b/a P & L Intermodal			Employer is not covered.
Q. D. Forwarding Company			Employer is not covered.
Q. O. Ordnance Corporation, The			Employer is not covered.
Quakertown & Bethlehem Railroad Company	08/08/1916	09/26/1937	
Quakertown and Delaware River Railroad Company	06/09/1911	08/07/1916	
Quakertown & Eastern Railroad Company	07/06/1896	08/13/1906	
Quakertown and Delaware River Railroad Company	06/09/1911	08/07/1916	See Quakertown & Bethlehem Railroad Company
Quakertown & Eastern Railroad Company	07/06/1896	08/13/1906	See Quakertown & Bethlehem Railroad Company
Quality Bearing Service			Investigation closed 10/01/1993. Wholly owned subsidiary of Brenco, Inc.
Quality Logistic Services, LLC	05/12/1998	DATE	Owned by MCS Properties, LLC
Quality Rail Services, LLC			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Quality Terminal Services, LLC	04/01/1994	DATE	Owned by MCS Properties, LLC
Quanah, Acme & Pacific Railway Company	01/12/1902	06/08/1981	Merged into Burlington Northern Railroad Company, 06/08/1981
Acme, Red River & Northern Railway, Co., The	01/12/1902	01/27/1909	Name by which Quanah, Acme & Pacific Railway Co., was known during this period, Notice 114 dated 10/2/1944 states Prior to 1/28/1909 know as Acme, Red River and Northern Railway Company, the. Period of creditable service correct to read 7/12/1902, to date
Motley County Railway Company	07/31/1914	06/30/1927	
Quartermaster Corps, United States Army			Employer is not covered
Quebec Central Railway Company			Service, if rendered in the U.S., is creditable as service to the Canadian Pacific Railway Company
Quebec Central Transportation Company	08/08/1931	06/30/1965	
Quebec, Montreal & Southern Railway Company	06/13/1906	01/01/1933	Service rendered within the United States only is creditable. See Canadian National Railways
Quebec Southern Railway			Investigation closed 04/30/1997. Wholly owned subsidiary of Brenco, Inc.
Quebec Southern Railway Company, LTD			Investigation closed 04/29/1997. Operates totally within Canada. Owned by Iron Road Railways Inc.
Queen Anne's Railroad Company	03/01/1898	01/27/1905	No records are available. See Maryland & Delaware Seacoast Railroad Company, The
Queen Anne's Railroad, Inc.			Investigation closed 06/20/1997
Quemahoning Coal Company			Employer is not covered
Quigg, Millard, Construction Company			Not an employer and service under a contract date 12/04/1906 is not creditable
Quincy Bay Terminal Co.	02/01/1992	09/27/2001	
Quincy, Carrollton and St. Louis Railway Company	02/13/1899	09/30/1904	See Alton Railroad Company, The
Quincy, Missouri and Pacific Railroad Company	06/01/1869	01/12/1888	See Chicago, Burlington and Quincy Railroad Company
Quincy, Omaha & Kansas City Railroad Company	06/08/1897	08/26/1939	See Chicago, Burlington and Quincy Railroad Company
Kansas City and Atlantic Railroad Company	06/14/1893	01/09/1897	
Kansas City and Northern Connecting Railroad Company	05/28/1895	11/26/1901	
Quincy, Omaha and Kansas Railway Company	12/30/1887	06/15/1897	See Chicago, Burlington and Quincy Railroad Company
Quincy Railroad Company	11/09/1917	12/21/95	Records prior to November 1917 are not available
Quincy Western Railway Company	06/15/1910	10/31/1917	
Quincy and Torch Lake Railroad			Employer is not covered
Quincy and Torch Lake Railroad Company			Employer is not covered
Quincy Western Railway Company	06/15/1910	10/31/1917	See Quincy Railroad Company
Quinn, T. H. Company			Employer is not covered
Quinnese & Western Railway Company	12/31/1904	06/14/1905	See Wisconsin & Michigan Railroad Company
Quinniment Coal Company	06/30/1902	11/01/1904	See Chesapeake and Ohio Railway Company, The
Rahway Valley Company, Lessee	02/27/1909	12/31/1992	Employer coverage terminated
New Orange, Four Junction Railroad Company	02/16/1901	02/28/1905	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
New York and New Orange Railroad Company	07/01/1899	02/15/1901	
Rahway Valley Line	08/01/1914	01/06/1974	Operated under lease by the Rahway Valley Co. since 12/01/1929. See Rahway Valley Co., Lessee
Rahway Valley Railroad Company	07/18/1904	03/01/1909	Effective 03/01/1909, was leased to and operated by the Rahway Valley Company, Lessee
Rail Bearing Service, Inc.			Investigation closed 07/22/1992
Rail Car America, Incorporated			Employer is not covered
Rail Car Corporation	2/21/1978	3/25/1982	Decision reversed - Employer is not covered
Rail Car Maintenance Corporation			Investigation closed 02/09/1995
Rail Car Nebraska, Inc.			Employer is not covered
Rail Car Specialties, Inc.			Investigation closed 09/02/1992
Rail Car Washington, Inc.			Investigation closed 04/20/1994
Rail Club, Inc.			Investigation closed 06/16/1994
Rail Equipment & Transp., Inc. d/b/a Nobles Rock RR Co.	07/01/1993	12/21/1998	Nobles Rock Railroad Co. , BA # 2650, is the successor employer for purposes of experience rating
Rail Estate, Inc. d/b/a Otter Tail Valley Rail Express			See Otter Tail Valley Rail Express
Rail Fleet Corporation	03/31/1979	06/30/1996	Ceased being an employer on June 30, 1996, The date its parent (NRUC, n/k/a Emergent) was terminated.
Rail Holdings, Inc.			Employer is not covered
Rail Investments, Inc.	12/15/1983	DATE	Services performed for Escanaba & Lake Superior Railroad Co. - Reconsideration--Still covered
Rail Joint Company			Employer is not covered
Rail Joint Reforming Company			Employer is not covered
Rail Link, Inc.			Employer is not covered
Rail Management and Consulting Corporation	01/26/1982	06/01/1991	Upon reconsideration effective date modified to 07/01/1991 from 01/26/1982
Rail Management Services, Inc.			Employer is not covered
Rail Operating Support Group, Inc.	01/01/1998	DATE	Wholly owned subsidiary of RailAmerica, Inc.
Rail Operators, Inc.	01/01/1992	08/22/1993	Ceased to be a covered employer under the Acts with the close of business August 22, 1993.
Rail Partners, L. P.			Employer is not covered
Rail Passenger Services Inc.			Investigation closed 07/22/1992
Rail Runner Express (Albuquerque,NM)			Employer is not covered. State owned track or leased buy a local authority established to conduct commuter train service.
Rail Scale, Inc.			Employer is not covered
Rail Safety & Training Resources, Inc.			Employer is not covered
Rail Sciences, Inc.			Investigation closed 05/23/1995
Rail Services, Inc.			Investigation closed 07/15/1992
Rail South, Inc.			Employer is not covered. Named changed from Southeastern Specialities effective 09/1995

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Rail Star Corporation			Investigation closed 05/20/1994 - AKA CP Rail Service
RailStar Corportion d/b/a Belfast & Moosehead Lake Railroad Company			Not a covered employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.
Rail Switching Services, Inc.	4/26/1984	7/3/1985	Employer is not covered - Reconsideration--Not covered
Rail Systems, Inc. (Nashville, TN)			Investigation closed 03/12/1997
Rail Systems, Inc. (Wisconsin)			Employer is not covered & employees are not considered as employees of Soo Line Railroad
Rail Temps, Inc.	04/01/2002	09/09/2003	Upon reconsideration, ruled not to be a covered employer
Rail Terminal Services, LLC			Investigation closed 3/8/1999. Ruled not covered 2/28/2001. Sub. of Rail Management Services
Rail Town 1897			Employer is not covered
Rail Tours Inc. % Escanaba & Lake Superior RR Co.	10/16/1984	DATE	Reconsideration -- Still an employer
Rail-Trailer Company			Employer is not covered
Rail Transportation Systems, Inc.			Investigation closed 11/1996. Owned by Systra USA, Inc. Employee performing services are covered employees of Port of Tillamook Bay.
Rail-Ways, Inc.	02/23/1998	02/28/2001	Ceased to be a employer on February 28, 2001, the date on which it last compensated its employees.
Rail Welding Facility			Investigation closed 07/07/1998. Owned & operated by CSX Transportation Company
Rail West, Inc.			Employer is not covered
Willamette Valley Railroad Company	01/01/1985	08/25/1994	Owned by Rail West, Inc.
Willamette Valley Railway Company	02/22/1993	DATE	Owned by Rail West, Inc.
Willamina & Grande Ronde Railway Company	02/01/1988	09/13/1996	Merged into Willamette Valley Railway Co., BA # 2766. Owned by Rail West, Inc.
RailAmerica, Inc.			Employer is not covered
Arizona & California Railroad Company	11/01/2002	DATE	Wholly owned subsidiary
California Northern Railroad company	11/01/2002	DATE	Wholly owned subsidiary
Cascade & Columbia River Railroad	08/28/1996	DATE	Wholly owned subsidiary
Dakota Rail, Inc.	04/01/1982	06/30/2000	Wholly owned subsidiary
Delaware Valley Railway Company	07/01/1994	DATE	Wholly owned subsidiary
Huron & Eastern Railroad Company	03/27/1986	DATE	Wholly owned subsidiary
Minnesota Northern Railroad, Inc.	12/27/1996	DATE	Wholly owned subsidiary
Otter Tail Valley Railroad, Inc.	10/22/1986	DATE	Wholly owned subsidiary
Plainview Terminal Company	11/01/1995	DATE	Wholly owned subsidiary
Puget Sound & Pacific Railroad	11/01/2002	DATE	Wholly owned subsidiary
Rail Operating Support Group, Inc.	01/01/1998	DATE	Wholly owned subsidiary
RailTex, Inc.	02/04/2000	DATE	Acquired 02/04/2000 along with its subsidiaries
RailAmerica Services Corporation	01/01/1993	02/01/1996	Merged

Employer	Covered From	Covered To	Remarks
Saginaw Valley Railway Company	01/04/1991	09/17/2004	Wholly owned subsidiary
San Luis & Rio Grande Railroad, Inc.	06/28/2003	DATE	Wholly owned subsidiary
South Central Tennessee Railroad Company, Inc.	01/01/1994	12/31/2000	Wholly owned subsidiary
St. Croix Valley Railroad Company	08/30/1997	DATE	Subsidiary 08/31/2000 Sold to KBN, Inc. to Prior to 08/31/2000, St. Croix Valley was owned by RailAmerica, Inc.
Ventura County Railroad Company	09/01/1998	DATE	Wholly owned subsidiary
West Texas & Lubbock Railroad Company, Inc.	11/01/1995		Merged into Rail America, Inc.
RailAmerica Intermodal Services	09/01/2000	02/08/2008	Ceased being a covered employer effective 02/08/2008, the date employees were transferred to TP& W.
RailAmerica Services Corporation	01/01/1993	02/01/1996	Wholly owned subsidiary
Huron Development & Construction Company	06/31/1989	12/23/1993	Merged
Huron Transportation Group	01/01/1990	12/23/1993	Merged
RailAmerica Intermodal Services	09/01/2000	DATE	Wholly owned by RailAmerica Transportation Corporation
RailAmerican Transp. Corporation.			American Rail Dispatching Center, Inc.
Railcar Maintenance Company			See Transcisco Tours
Railcar Management, Inc.			Employer is not covered
Railcar Repair of the South, Incorporated d/b/a Russellville Railcar Repair	03/19/1991	09/30/1996	This reverses the opinion dated October 12, 1995 (B.C.D. 95-101). The BOARD now finds that Railcar Repair was under common control with rail carriers and was an employer under the ACTS for the period for which it operated. March 19, 1991 through September
Railco Inc.			Employer is not covered. Subsidiary of The Broe Companies, Inc.
Rail Conference of the International Brotherhood of Teamsters	01/01/2009	DATE	Will become an covered employer effective January 01, 2009 the date it intends to commence Business.
Railcon Associates, Inc.			Employer is not covered
Railfinders, Inc.			Employer is not covered
Railinc Corporation	03/01/1982	12/31/1993	Wholly-owned subsidiary of Association of American Railroads
Railinc Corporation	01/01/1999	DATE	Owned by the Association of American Railroads
Railmove Services Company			Investigation closed 01/10/2004
Railpros, Inc.			Investigation closed 09/3/2009
Railroad Acquisition Corporation			Employer is not covered. Effective 09/30/1992, merged into Wisconsin & Calumet Railroad Co., Inc.
Railroad Association of Georgia	05/27/1942	08/31/1967	
Railroad Brotherhoods California Legislative Board	03/17/1947	12/31/1947	Sometimes in the past, known as the California Legislative Board Railroad Brotherhoods
Railroad Business Mail Clearing House, The	04/20/1886	03/16/1992	See General Managers Association of Chicago. After 1973 service creditable to Western Railroad Assn
Railroad Clearing House			Service properly verified is creditable to the Pennsylvania Railroad Company
Railroad Company Inc. (legal name The Railroad Company, Inc.	08/18/2003	07/11/2007	Wholly-Owned Subsidiary WV Southern Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Railroad Concrete Crosstie Corporation	09/30/1971	DATE	Subsidiary of Florida East Coast Railway Company
Railroad Construction Company			Employer is not covered
Railroad Consulting Services			Investigation closed 11/30/1994
Railroad Contracting Corporation	02/11/1922	10/06/1922	Service performed under a contract dated 06/25/22 is creditable as service to the Erie Railroad Co.
Railroad Credit Corporation, The	12/14/1931	04/30/1948	See Association of American Railroads
Railroad Data Processing Services	05/01/1987	12/31/2000	Coverage terminated for this company under the jurisdiction of the RR and RUIA effective December 31, 2000.
Railroad Development Corporation			Investigation closed 2/19/2004
Railroad Employees Corporation			Employer is not covered
Railroad Employees' Dept. – American Federation of Labor			Prior to sometime in 1920, the Railway Employees' Department of The was known by this name
Railroad Employees' National Pension Association			Employer is not covered. Succeeded by the Railroad Employees' National Pension Assn, Inc.
Railroad Employees' National Pension Association, Inc.			Employer is not covered
Railroad Exh bit, World's Fair , Inc. (New York, 1939-1940)			Employer is not covered
Railroad Hospital Association, The (St. Thomas, Ontario)			Employer is not covered
Railroad Industries, Inc.			Investigation closed 01/19/1995
Railroad Labor Board			Employer is not covered
Railroad Machinists Gnrl Chairman's Assn. (U.S. & Canada)			Employees of the Railroad Machinists General Chairman's Association
Railroad Marine Service (New York Harbor)	07/20/1933	04/25/1937	
Railroad News Company			Employer is not covered and service is not creditable
Railroad in the Panama Canal			Employer is not covered
Railroad Perishable Inspection Agency	07/01/1933	04/30/1987	
Merchants Despatch Bureau of Inspection	01/01/1917	07/01/1933	
Moorhead Inspection Bureau	10/01/1913	06/30/1933	
Railroad Perishable Inspection Agency Inc.	04/30/1987	01/09/1989	Successor to RR Perishable Inspection Agency. Name changed to Transp. Inspection Agency, 1/09/1989
Railroad Publication Services	05/01/1987	12/31/2000	Coverage terminated for this company under the jurisdiction of the RR and RUIA effective December 31, 2000.
Railroad Recreations, Inc.	01/01/1972	11/30/1984	
Railroad Research Committee, Mississippi Valley Lines	05/05/1932	09/11/1934	
Railroad Safety Consultants			Employer is not covered
Railroad Securities Company			Prior to December 1900, known as the American Securities Investment Company
Railroad Service, Inc. (Lakeville, Minnesota)			Employer is not covered
Railroad Services Inc., (Cherney, WA)			Employer is not covered

Employer	Covered From	Covered To	Remarks
Railroad Services, Inc. (Leicester, NY)	01/01/1993	06/06/1997	Wholly-owned subsidiary of Genesee & Wyoming Industries, Inc. Name changed to Genesee & Wyoming Railroad Services, Inc. effective 06/06/1997.
Railroad Signal Consultant Company			Employer is not covered
Railroad Stevedoring Corporation	12/18/1914	08/01/1924	
Railroad Supply Company			Not an employer and service under a contract dated 12/20/1929 is not creditable
Railroad Support Services	05/01/1987	12/31/2000	Coverage terminated for this company under the jurisdiction of the RR and RUIA effective December 31, 2000.
Railroad Switching Service of Missouri, Inc.	06/14/1989	07/14/2010	Submitted a G-440 for the year 2009 zero employees. Name change on July 14, 2010 to Gardendale Railroad, Inc from the state of Missouri.
Railroad Track Construction Corporation	10/08/1973	07/31/2001	Subsidiary of Florida East Coast Railway
Railroad Ventures, Inc.	11/06/1996	12/31/2000	Employer coverage terminated 12/31/2000.
Youngstown & Southern Railway Company	06/08/1944	10/31/1999	Sold to Railroad Ventures, 10/31/1999
Railroad Yardmasters of America	12/02/1918	09/30/1985	Ceased operations and merged into United Transportation Union
Railroads on Parade, World's Fair, Inc. (NY, 1939-1940)			Employer is not covered
Rails End Café, LLC			Employer is not covered. Owned by Mount Hood Railroad Company, BA# 2758
Railstar Corporation d/b/a/ Belfast & Moosehead Lake Railroad Co			Employer is not covered
Rail Term Corporation	2/18/2005	DATE	A covered employer beginning 2/18/05 the date it first entered into an agreement to provide dispatching services.
Railtex Acquisition Corporation			Investigation closed 02/22/1999
Railtex Distribution Services, Inc.			Investigation closed 02/22/1999
RailTex, Inc.	02/04/2000	DATE	Reversed Decision-Not Covered. Merged into RailAmerica. Ruled covered effec. 2/4/2000. N# 2-58 O# 02-48
Austin and Northwestern Railroad Company	08/15/1986	3/28/2012	Name change to Texas New Mexico Railroad. See G-215
Texas New Mexico Railroad	08/15/1986	DATE	Name change See G-215
Central Oregon & Pacific Railroad, Inc.	12/01/1994	DATE	Subsidiary
Chesapeake and Albemarle Railroad Company, Inc.	04/02/1990	11/02/1999	Subsidiary
Cincinnati Terminal Railway Company	06/24/1994	12/31/1997	Subsidiary
Connecticut Southern Railroad, Inc.	10/07/1996	DATE	Subsidiary
Dallas, Garland & Northeastern Railroad, Inc.	02/09/1992	DATE	Subsidiary
Georgia Southwestern Railroad, Inc.	07/10/1993	12/31/1998	Subsidiary. Merged into Mid-Michigan Railroad, Inc. Terminated 12/31/1998.
Greenville & Northern Railway	01/03/1920	05/12/1997	Subsidiary
Indiana & Ohio Central Railroad, Inc. (Delaware), The	01/01/1998	05/01/2005	Subsidiary
Indiana & Ohio Central Railroad, Inc. (Ohio)	09/01/1987	12/31/1997	Subsidiary
Indiana & Ohio Eastern Railroad Company	04/01/1987	12/30/1993	Subsidiary
Indiana & Ohio Railway Company (Delaware), The	01/01/1998	DATE	Subsidiary

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Indiana & Ohio Railway Company (Ohio)	12/19/1986	12/31/1997	Subsidiary
Indiana Southern Railroad, Inc. (Delaware)	09/30/1999	DATE	Subsidiary
Indiana Southern Railroad, Inc. (Indiana)	04/10/1992	09/29/1999	Subsidiary
Michigan Shore Railroad, Inc.	12/14/1990	12/31/1998	Subsidiary
Mid-Michigan Railroad, Inc.	12/19/1987	DATE	Subsidiary
Missouri & Northern Arkansas Railroad Company, Inc.	12/31/1992	DATE	Subsidiary
New England Central Railroad, Inc.	02/04/1995	DATE	Subsidiary
New Orleans Lower Coast Railroad Company, Inc.	03/16/1991	04/23/1999	Subsidiary
North Carolina & Virginia Railroad Company, Inc.	11/01/1987	11/02/1999	Subsidiary
Pittsburgh Industrial Railroad, Inc.	12/07/1996	02/09/2001	Formerly known as Railtex Training, Inc.
Railtex Service Co., Inc.	01/01/1991	12/31/2000	Owned by Railtex, Inc.
Railtex Trac Co., Inc.	06/01/1995	09/29/1999	Owned by Railtex, Inc.
Salt Lake City Southern Railroad Company, Inc.	04/01/1993	10/18/1999	Subsidiary
San Diego & Imperial Valley Railroad Company, Inc.	09/17/1984	DATE	Subsidiary
South Carolina Central Railroad Company, Inc.	11/01/1987	3/1/2012	As a result of a conversion name was changed to South Carolina Central Railroad Company, LLC effective September 29, 2009./
South Carolina Central Railroad Company, LLC	3/1/2012	DATE	Name was change from South Carolina Central Railroad Co to South Carolina Central Railroad Company LLC.
Railtex Logistic Company, Inc.(Delaware Corporation)			Employer is not covered. Owned by Railtex, Inc.
Railtex Service Company, Inc. (Texas Corporation)	01/01/1991	12/31/2000	RSCI merged with Rail Operating Support Group, Inc on December 31, 2000.
Railtex Trac Company, Inc.% RailAmerica	06/01/1995	09/29/1999	Coverage date modified from 4/01/1991 to 6/01/1995. Owned by Railtex, Inc.
Railtex Training, Inc.			Investigation closed 6/26/1995. Name changed to Pittsburgh Industrial RR effective 03/14/1996
Railtrack Services			Employer is not covered. See Bankhead Enterprises
Railway Bureau of Investigation	12/31/1909	08/01/1911	
Railway Clearing Houses at Washington, DC & Macon, GA	01/01/1908	12/31/1911	No records are available
Railway Employees Benevolent Association			Employer is not covered
Railway Employes' Dept.—The American Federation of Labor	02/19/1909	09/30/1980	
Railway Engineering & Construction Company, The			Not an employer & service under various contracts is not creditable
Railway Equipment & Realty Company, Ltd.			Employer is not covered
Railway Executives' Advisory Committee	01/01/1914	12/04/1918	The Association of Railway Executives was known by this name during this period
Railway Express Agency Incorporated	03/01/1929	04/25/1988	
Adams Express Company	07/01/1854	06/30/1918	
American Express Company	03/18/1850	06/30/1918	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
American Railway Express Company	06/01/1918	02/28/1929	
Borough Express Company	09/15/1904	06/30/1914	
Century Express Company		01/01/1901	
Dodd & Childs Express Company	05/01/1901	01/01/1915	
Dunlop Express Company		06/30/1918	
Earl & Prews Express	03/01/1868	03/10/1910	
Globe Express Company	12/26/1891	05/01/1915	
Great Northern Express Company	02/25/1892	06/30/1918	
Hatch Express Company			
Manhattan Deliver Company	01/01/1897	02/18/1906	
Metropolitan Express Company	01/21/1901	07/01/1904	
National Express Company	03/01/1853	06/30/1918	
New York and Boston Dispatch Express Company	06/16/1873	03/01/1910	
Northern Express Company	07/01/1909	05/28/1918	
Northern Pacific Express Company	08/16/1883	06/30/1909	
Pacific Express Company	11/01/1879	06/30/1918	
Southeastern Express Company	10/06/1920	08/01/1938	
Southern Express Company	12/31/1886	06/30/1918	
United States Express Company	04/01/1854	06/30/1914	
Wells Fargo & Company, Express	02/01/1886	06/30/1918	
Western Express Company	02/04/1887	06/30/1918	
Railway Express Motor Transport, Inc.			Employer is not covered & employees are not employees of Railway Express Agency Inc.
Railway Fuel Company			Employer is not covered.
Railway General Managers' Association of Texas	08/14/1931	12/31/1943	No records are available
Railway Independent Transit Union	06/16/2000	DATE	Covered employer under the RR and RUIA effective June 16, 2000.
Railway & Industrial Engineering Company			Employer is not covered
Railway & Industrial Service, Inc.			Investigation closed 02/16/1995
Railway Interline Audit System			Not an employer and service under various contracts is not creditable
Railway Labor Executives' Association	03/18/1926	DATE	
Railway Management, Inc.			Investigation closed 10/23/1995
Railway Patrolmen's Intl Union (American Fdrtn of Labor)	01/10/1951	12/31/1968	Merged into Brthrd Railway, Airline & Steamship Clerks, Frght Handlers, Express & Station Employees.
Railway Service Company	08/13/1921	04/19/1927	See Erie Railroad Company.
Railway Service and Supply Corporation			Service under contract with Cleveland, Cincinnati, Chgo & St. Louis Railway Co. is creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Railway Services, Inc.	08/31/1992	5/23/2006	Ceased to be an employer on May 23, 2006, the date the articles of disolution were filed with the state of Alabama.
Railway Supply Company of Alabama, Inc.			Not an employer & service under various contracts is not creditable
Railway Systems and Management Association	10/31/1960	03/31/1975	Formerly known as the Railway Systems and Procedures Association
Railway Systems and Procedures Association	04/01/1955	10/31/1960	See Railway Systems and Management Association
Railway Ticket Protective Bureau	02/03/1903	12/31/1969	Ceased being an employer on December 31, 1969. Company no longer in business.
Railway Transfer Company of the City of Minneapolis, The	03/31/1883	10/1/1995	Ceased to be a covered employer 10/1/1995. Parent Company Chicago and North Western Railway Company (1603# was Terminated).
Railways Ice Company			Employer is not covered
Rail-Ways, Inc.	02/23/1998	02/28/2001	
Railx			Investigation closed 08/25/1994
Rain Glo Services			Investigation closed 09/22/1993
Rainey, W. J., Inc.			Employer is not covered
Rainey-Wood Coke Company			Employer is not covered
Rajotte Winters, Inc.			Not an employer & service under various contracts is not creditable
Raleigh and Augusta Air Line Railroad Company	12/13/1871	11/07/1901	From 08/01/1893-06/30/1900, operated as part of the Seaboard Air Line Railroad Company
Raleigh & Cape Fear Railroad Company	02/28/1898	05/17/1905	See Norfolk Southern Railway Company
Raleigh & Charleston Railroad Company	12/05/1905	06/30/1941	See Seaboard Air Line Railroad Company
Carolina Northern Railroad Company	02/22/1899	02/28/1906	
Raleigh, Charlotte and Southern Railway Company	03/31/1911	12/31/1913	No records are available. See Norfolk Southern Railway Company
Raleigh and Gaston Railroad Company, The	01/01/1851	11/07/1901	Operated 8/01/1893 - 6/30/1900 as a part of the Seaboard Air Line an incorporated association
Raleigh Lumber Company	03/31/1907	02/28/1910	See Chesapeake and Ohio Railway Company, The
Raleigh and Southport Railway Company	12/31/1905	02/01/1912	See Norfolk Southern Railway Company
Raleigh and Western Railway Company	09/06/1893	04/01/1910	See Norfolk Southern Railway Company
Ralston Steel Car Company, The			Employer is not covered
Rampo Ajax Corporation			Employer is not covered
Randolph and Cumberland Railway Company	06/15/1906	09/30/1924	See Moore Central Railroad Company
Randolph Sand and Gravel Company			Not an employer and service under a contract dated 04/23/1920 is not creditable
Randsburg Railway Company	05/18/1897	12/28/1911	See Atchison, Topeka and Santa Fe Railway Co., The
Rangeley Lake Steamboat Company			Employer is not covered
Rangeley Lakes and Megantic Railroad Company	03/12/1909	10/27/1914	See Maine Central Railroad Company, The
Rantoul Railroad Company	06/03/1887	09/10/1903	Subsidiary of Illinois Central Railroad
Rapid City, Black Hills & Western Railroad Company	02/20/1909	03/31/1948	
Missouri River & North Western Railway Company	06/17/1904	04/30/1909	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Rapid Switching Services, LLC			Employer is not covered. Owned by MCS Properties, LLC. Organized as Connersville RR, LLC on 11/18/1994 and name was changed to Rapid Switching Services, LLC.
Rapid Transit Company of Illinois			Employer is not covered
Rapides Gravel Company			Employer is not covered
Rapides Gravel Company, Inc.			Employer is not covered
Raquette Lake Railway	02/07/1899	10/30/1933	Operated by The New York Central Railroad Company (Delaware) & its predecessor, as agent
Raritan Central Railway, LLC	08/15/2001	DATE	Employer is covered as Line Haul Railroad effective August 15, 2001.
Raritan River Rail Road Company	04/20/1888	04/24/1980	Employees now considered employees of ConRail. Merged into ConRail
Raritan Terminal & Transportation Company	01/15/1903	06/30/1908	See Lehigh Valley Railroad Company
Raritan Valley Connecting Railroad c/o James Riffin			See The Northern Central Railroad investigation close at this time because there are no operations
Rarus Railway Company	05/01/1985	DATE	
Rascher Inspection Service			Not an employer & service with Chgo., Aurora and Elgin Railroad Company is not creditable
Rate and Traffic Division, City of Miami, Florida			Employer is not covered. Prior to sometime in 1936, known as the Rate and Traffic Board
Rattlesnake Creek Water Company, The	04/01/1917	06/30/1934	Only records for the period March 1912 to December 15, 1927 are available
Ravenswood, Spencer & Glenville Railway Company	04/10/1886	11/20/1912	See Baltimore and Ohio Railroad Company, The
Rawhide Short Line Railroad			Employer is not covered
RAX Company			Employer is not covered
Ray Consolidated Copper Company			Not an employer with respect to its operations at "China Mines"
Ray and Gila Valley Railroad Company	06/14/1910	12/15/1943	
RC&L, Inc.			Investigation closed 10/01/1993
RCS Service Center			Investigation closed 02/16/1995
REA Express, Inc.	03/01/1929	04/25/1988	See Railway Express Agency Incorporated
REA Leasing Corporation	01/01/1961	10/31/1968	
Reader Railroad	08/10/1925	04/14/1974	
Reading Belt Railroad	05/15/1902	07/01/1902	See Reading Company
Reading Blue Mountain and Northern Railroad Company	12/15/1990	DATE	Update on the status of RBM & NRC still reporting employers earnings 5/28/09.
East Mahonoy & Hazelton Railroad Company	07/21/1992	12/31/1996	Merged
Reading and Columbia Railroad Company	10/00/1859	12/30/1945	Since 01/01/1929, operated by the Reading Company
Reading Company	01/01/1934	04/26/1986	
Bloomsburg and Sullivan Railroad Company, The	11/26/1888	12/01/1928	
Catasauque and Eaglesville Railroad Company	11/01/1873	12/31/1928	
Chester and Delaware River Railroad Company, The	10/09/1871	12/31/1923	
Gettysburg and Harrisburg Railroad Company	09/27/1882	07/30/1891	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Harrisburg and Potomac Railroad Company	05/30/1870	07/21/1890	
Harrisburg and Shippenburg Railroad Company	07/22/1890	08/11/1890	
Hunters Run & Slate Belt Railway Company	07/01/1891	10/31/1910	
Little Schuylville Navigation Railroad and Coal Company	09/00/1829	04/30/1952	Merged
Middletown and Hummelstown Railroad Company	07/31/1888	12/31/1923	
Mill Creek and Mine Hill Navigation and Railroad Company	07/15/1892	02/28/1950	Merged
Mount Carmel and Natalie Railroad Company	11/05/1891	09/28/1906	
Perkiomen Railroad Company	09/00/1852	12/30/1945	
Philadelphia and Reading Railroad Company	04/01/1833	11/30/1896	
Philadelphia and Reading Railway Company	12/01/1896	12/31/1923	
Reading Belt Railroad	05/15/1902	07/01/1902	
Rupert and Bloomsburg Railroad Company, The	12/31/1888	12/31/1923	
South Mountain Railway and Mining Company, The	07/16/1877	07/30/1891	
Tamaqua, Hazelton and Northern Railroad Company, The	05/18/1891	12/31/1923	
Reading Despatch (in the United States only)	08/01/1893	01/01/1919	Records prior to 1899 are not available
Reading Iron Company			Employer is not covered
Reading & Northern Service Company			Investigation closed 04/04/1994
Reading & Southwestern Street Railway Company			Employer is not covered
Reading Street Railway Company			Employer is not covered
Reading and Temple Electric Railway Company			Employer is not covered
Reading Transportation Company	01/27/1928	12/31/1972	
Realty Improvement Company	08/29/1935	DATE	Service that can be verified is creditable to the Seaboard Coast Railroad Company
Red Arrow Motor Freight Lines			Employer is not covered
Red Bank Railroad Company	07/18/1990	12/31/1996	Owned by Arthur T. Walker Estate Corp.-12/31/1996, merged into Shawmut Development Corp.
Red Lake Transportation Company's Railroad	11/23/1897	10/31/1905	See Minneapolis, Red Lake and Manitoba Railway Company
Red Line	08/31/1890	08/01/1908	
Red River and Gulf Railroad	04/21/1905	06/30/1954	Records prior to 1924 are not available; other records, however, are available at the RRB
Red River Lumber Company			Employer is not covered
Red River, Texas and Southern Railway Company	02/04/1901	06/25/1904	See St. Louis, San Francisco and Texas Railway Company
Red River Valley Railroad Company (of Kentucky)	07/01/1899	05/25/1914	No records are available
Red River Valley & Western Railroad Company	06/29/1987	DATE	
Red Springs & Northern Railroad Company			Employer is not covered. Operating division of Robeson County Railroad Corporation

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Redlands Central Railway	04/30/1907	09/01/1911	Records prior to September 1907 are not available. See Pacific Electric Railway Company
Redmont Railway Company, Inc.	02/15/1995	DATE	Wholly owned subsidiary of Cagy Industries, Inc.
Redondo Railway Company	04/01/1889	04/20/1896	Name under which Los Angeles & Redondo Railway Company was incorporated 4/01/1889
Redwood Coast Railway Company			Employer is not covered
Regan Safety Device Company, Inc.			Employer is not covered
Regional Coordinating Committee, Southern Group	07/14/1933	06/25/1936	See Southern Region Committee, Association of American Railroads
Regional High Speed Lines	01/01/1983	DATE	Successor to the Fox Chase Rapid Transportation Dept & Division (SEPTA)
Fox Chase Rapid Transit Department & Division of SPTA	10/05/1981	12/31/1982	Merged
Regional Rail, LLC			Employer is not covered
Regional Rail Right of Way Company			Investigation closed 10/28/2003. Name changed from Dallas Area Regional Transit Property Acquisition Corp
Regional Railroads of America	12/12/1986	01/01/1998	Ceased to exist as a separate entity & instead became the legislative policy committee of the Assn.
Register & Glennville Railroad Company	08/31/1902	02/21/1916	See East Georgia Railway Company
Regus INDUSTRIES, LLC			Employer is not covered
Reidsville and Southeastern Railroad Company	01/01/1905	10/01/1905	See Collins & Glennville Railroad Company
Reisch Office Building			Not an employer and service is not creditable
Reiss, C., Coal Company, The			Not an employer and service is not creditable
Relay Depot (East St. Louis, Illinois)	06/13/1875	07/01/1900	
Relco Locomotives, Inc.			Investigation closed 07/15/1992
Reliable Railroad Service Inc.			Employer is not covered
Reliance Rock Company			Employer is not covered
Rensselaer and Saratoga Rail Road Company, The	04/14/1932	01/29/1945	Company's properties were merged into the Delaware & Hudson Railroad Corporation
Rentz, E. P., Lumber Company			At least prior to 01/10/1910, not an employer
Renzenberger, Inc.			Employer is not covered - Employees of Limousine Service are not covered
Republic Coal Company			Employer is not covered.
Republic Creosoting Company			Employer is not covered.
Republic Freight Forwarding Company			Employer is not covered.
Republic Gypsum Company			Investigation closed 09/04/1996
Republic and Kettle River Railway Company	07/01/1903	08/01/1905	See Spokane and British Columbia Railway Company
Republic Locomotive Works, Inc.			Investigation closed 10/07/1992
Republic N & T Railroad, Inc	01/05/2004	DATE	Name changed 1/15/2004. See PAV Railroad, Inc BA #3295 See B.C.D. 04-36.1 7/23/2004
Republic Steel Corp. (Locomotive & Car Repair Shops, Ohio)	09/25/1935	09/01/1941	No records are available
Republic Steel Corporation			Not an employer and service is not creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Rescar, Inc.			Employer is not covered.
Rescar Industries, Inc.			Investigation closed 09/08/1999, not covered 2/21/08.
Reserve Power and Light Company			Employer is not covered
Research Bureau of Canada (Joint Negotiating Committee)	NA	NA	Employer is not covered - Reversed decision
Respondek Railroad Corporation	08/03/1999	07/31/2006	Status of Respondek RR Corp as an employer terminated effective with the close of business 7/31/06.
Squaw Creek Southern Railroad, Inc.	08/17/2002	DATE	Subsidiary
Retired Men's Assn No. 1 of Pennsylvania RR System & Affiliated Companies			Employer is not covered
Retired Men's Assn No. 3, Pennsylvania Railroad System			Employer is not covered
Retired Men's Assn No. 4, Pennsylvania Railroad System			Employer is not covered
Retired Men's Assn No. 5, Pennsylvania Railroad System			Employer is not covered
Revalee Company			Investigation closed 03/26/2009 per Mr. Rueden Chief of Audit and Compliance.
Revilo Construction Company			Not an employer & service under a contract is not creditable
Rexco, Inc.			Employer is not covered, except for two (2) employees reported for the first quarter, 1958
Reynoldsville and Falls Creek Railroad Company	02/04/1887	06/23/1929	See Baltimore and Ohio Railroad Company, The
Reynoldsville Mining and Manufacturing Company	02/04/1887	07/26/1889	See Baltimore and Ohio Railroad Company, The
Rezenberger, Inc.			Employer is not covered and employees of Limousine Service are not covered
R F & P Corporation			Employer is not covered
Richmond, Fredericksburg & Potomac Railroad	02/25/1834	10/10/1991	Subsidiary
R F & P Development Corporation			Employer is not covered. Wholly owned subsidiary of RF&P Properties, Inc.
R F & P Properties, Inc.			Employer is not covered. Subsidiary of RF&P Corporation
R F & P Transportation Company			Employer is not covered
RG Steel, LLC	5/7/2008	9/15/2012	Ceased being a covered employer effective September 15, 2012 the day after the sale of assets and the date of the payment of employee's salaries.
Rhode Island Company, The	07/01/1911	02/24/1920	
Rice Lake, Dallas & Menominee Railway Company	09/09/1893	09/30/1900	See Minneapolis, St. Paul & Sault Ste. Marie Railway Company
Riceboro Southern Railway, LLC	08/09/2004	DATE	
Richardson, O. W., & Company			Employer is not covered
Richardson Scale Company			Employer is not covered
Richelieu & Ontario Navigation Company			Succeeded on 04/12/1913 by the Richelieu & Ontario Navigation Company, Ltd.
Richelieu & Ontario Navigation Company, Ltd.			Employer is not covered. Succeeded on 06/01/1914 by the Canada Steamship Lines, Ltd.
Richland and Petersburg Railroad Company	05/16/1892	08/16/1893	See Pennsylvania-Reading Seashore Lines
Richland Public Service Company	10/27/1917	02/01/1922	See Ohio Public Service Company, The
Richmond and Alleghany Railroad Company	02/28/1878	05/19/1889	No records are available. See Chesapeake and Ohio Railway Company, The

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Richmond Car Corporation			Employer is not covered
Richmond Car Works, Inc.			Employer is not covered
Richmond and Danville Railroad Company, The	07/01/1887	06/30/1894	See Blue Ridge Railway Company and Southern Railway Company
Richmond, Fredericksburg and Potomac Railroad Company	02/25/1834	10/10/1991	Subsidiary of RF&P Corporation
Alexandria & Fredericksburg Railway Company, The	02/01/1864	03/31/1890	
Alexandria and Washington Railroad Company, The	02/01/1854	07/08/1887	
Alexandria and Washington Railway Company, The	07/09/1887	03/31/1890	
Potomac Railroad Company, The	02/01/1867	02/19/1904	
Washington Southern Railway Company	01/20/1890	02/29/1920	
Richmond, Fredericksburg and Potomac Railway Company	10/10/1991	DATE	An indirectly wholly-owned subsidiary of CSX Transportation
Richmond Freight Tariff Bureau	03/01/1920	03/31/1931	See Southern Freight Association
Richmond Industries			Investigation closed 02/09/1995
Richmond Land Corporation			Employer is not covered. Subsidiary of RF&P Properties, Inc.
Richmond Light and Railroad Company			Employer is not covered
Richmond and Mecklenburg Railroad Company	03/25/1875	11/20/1888	See Southern Railway Company
Richmond, Nicholasville, Irvine and Beattyville Railroad Co.	04/01/1888	08/31/1899	See Louisville and Nashville Railroad Company
Richmond Pacific Railroad Corporation	03/31/1951	DATE	Name changed from Parr Terminal Railroad, effective 04/03/2002
Parr Terminal Railroad	03/31/1951	04/03/2002	Name by which Richmond Pacific Railroad Corp. was known during this period
Richmond, Petersburg and Carolina Railroad Company, The	05/07/1892	04/09/1900	See Seaboard Air Line Railroad Company
Richmond and Petersburg Railroad Company	03/14/1836	11/20/1898	Atlantic Coast Line Railroad Company was known by this name
Richmond and Rappahannock River Railway Company	11/30/1909	12/29/1917	Only service on the railroad, from Richmond to Seven Pines, Virginia, is creditable
Richmond Street and Interurban Railway	05/01/1901	04/01/1907	See Indiana Railroad
Richmond Tariff Bureau	05/01/1918	02/28/1920	See Southern Freight Association
Richmond Terminal Railway Company	05/17/1916	12/31/1975	
Richmond Traction Company	08/28/1895	04/30/1901	See Indiana Railroad
Richmond Transfer Company, Incorporated (of 1931)			Employer is not covered.
Richmond Union Stockyards Company	08/28/1935	03/31/1970	An employer with respect only to its loading and unloading of railborne livestock
Richmond, Washington and Chesapeake Railway Company			Employer is not covered.
Rick Franklin Corporation			Employer is not covered.
Rinehart & Dennis Company, Inc.			Employer is not covered
Ringling, Eastland and Gulf Railway	12/12/1918	12/31/1920	Eastland, Wichita Falls & Gulf Railroad Co. was known by this name during this period
Rio Bravo Oil Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Rio Grande City Railway Company	02/07/1924	03/02/1956	Merged into the Missouri Pacific Railroad Company
Rio Grande and Eagle Pass Railway Company	06/18/1889	01/21/1947	Operations ceased
Rio Grande and Pecos Railway Company, The	03/01/1883	06/17/1889	
Rio Grande Eastern Railway Corporation, The	02/01/1925	09/14/1931	No records are available
Rio Grande and El Paso Railroad Company	10/28/1880	05/21/1914	See Atchison, Topeka and Santa Fe Railway Co., The
Rio Grande, El Paso and Santa Fe Railroad Company	05/22/1914	04/30/1923	See Atchison, Topeka and Santa Fe Railway Co., The
Rio Grande Employee Hospital Association			Employer is not covered
Rio Grande Holdings, Inc.			Employer is not covered. As of 1991, wholly-owned sub of Rio Grande Industries, Inc.
Rio Grande Hospital Association			Employer is not covered
Rio Grande Industries, Inc.			Employer is not covered. Name changed to Southern Pacific Rail Corporation effective 05/04/1993
Rio Grande Junction Railway Company, The	06/26/1889	04/10/1947	Consolidated with The Denver and Rio Grande Western Railroad Company, The
Rio Grande, Micolithio and Northern Railway	05/17/1926	07/24/1939	No records are available
Rio Grande Motor Way, Inc.	03/10/1927	09/30/1948	Company controlled by The Denver and Rio Grande Western Railroad Company
Western Slope Motorways, Inc.	05/24/1926	04/30/1930	Merged
Rio Grande Pacific Corporation			Employer is not covered
Idaho Northern & Pacific Railroad	11/14/1993	DATE	Subsidiary
Nebraska Central Railroad Co.	05/15/1993	DATE	Subsidiary
New Orleans & Gulf Coast Railway Co., Inc.	04/24/1999	DATE	Owns 100% of outstanding stock
Wichita, Tillman, & Jackson Railway Co., Inc.	12/01/1990	DATE	Subsidiary
Rio Grande, Pagosa and Northern Railroad Company, The	04/28/1899	07/31/1908	See Denver and Rio Grande Western Railroad Company, The
Rio Grande and Pagosa Springs Railroad Company	07/01/1901	08/11/1914	No records are available
Rio Grande and Pecos Railway Company, The	03/01/1883	06/17/1889	See Rio Grande and Eagle Pass Railway Company
Rio Grande Railroad Company	11/01/1870	01/31/1911	See Port Isabel & Rio Grande Valley Railway
Rio Grande Railway Company	03/01/1911	08/15/1928	See Port Isabel & Rio Grande Valley Railway
Rio Grande and Santa Fe Railroad Company, The	07/02/1895	07/01/1896	See Denver and Rio Grande Western Railroad Company, The
Rio Grande Southern Railroad Company, The	10/30/1889	11/01/1953	
Rio Grande & Southwestern Railroad Company			Employer is not covered
Rio Grande Stages, Inc.			Employer is not covered
Rio Grande Stockyards			Not an employer & service rendered under various contracts is not creditable
Rio Grande Transport Company			Service & compensation creditable to Denver & Rio Grande Western RR Co., The until 10/01/1948
Rio Grande Western Railway Company, The	06/24/1889	07/31/1908	See Denver and Rio Grande Western Railroad Company, The
Rio Valley Railroad, Inc.	02/19/1993		RVRI is a leasee under an agreement with UPRR.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Rio Valley Switching Company	07/01/1994		RVSC has an operating agreement with RVRI.
Ripley & Mill Creek Valley Railroad Company	01/26/1886	11/20/1912	See Baltimore and Ohio Railroad Company, The
Ritter (W. M.) Lumber Company			Employer is not covered
River Lines			Employer is not covered
River and Rail, Incorporated			Employer is not covered. Wholly owned subsidiary of Consolidated Grain & Barge Co.
MG Rail, Inc.	08/06/1985	DATE	
River Terminal Railway Company, The	12/08/1909	12/31/2002	Assets sold to ISG Cleveland Works Railway Company. Upon reconsideration termination date changed from 05/17/2002 to 12/31/2002.
Riverport Mortgage, LLC	05/01/2011	DATE	Became an employer under the RR and RUI acts effective May 1, 2010, The date Employees were first compensated.
Riverport Railroad, LLC	03/01/1999	DATE	Upon reconsideration, coverage date changed from 03/01/1999 to 06/01/1999
Riverport Railroad, LLC	06/01/1999	DATE	Upon reconsideration, coverage date changed from 03/01/1999 to 06/01/1999
Riverside & Arlington Street Railway Company	04/13/1887	09/01/1911	See Pacific Electric Railway Company
Riverside Cement Company			Employer is not covered
Riverside County Transportation Commission			Employer is not covered
Riverside & Fort Lee Ferry Company			Employer is not covered
Riverside Portland Cement Company			Employer is not covered
Riverside, Rialto & Pacific Railroad Company	01/01/1915	11/30/1917	Service creditable to the Union Pacific Railroad Company
Riverview Trenton Railroad Company			Investigation closed 04/05/2001. Reopened and investigation closed 07/03/2003
RMW Ventures, LLC			Employer is not covered
Road Canon Railroad Company, The	08/03/1889	04/01/1890	See Colorado and Southern Railway Company, The
Roadway Worker Training, Inc.			Employer is not covered
Roanoke Railway Company	03/01/1912	01/28/1926	Service subsequent to 01/28/1926 is not creditable. No records are available
Roanoke Railway and Electric Company			Employer is not covered
Roanoke River Railway Company	04/01/1908	07/31/1919	See Union Inland Freight Station
Roanoke and Southern Railway Company	06/18/1887	11/25/1896	See Norfolk and Western Railway Company
Roaring Camp & Big Trees Narrow-Guage Railroad			Employer is not covered
Roaring Creek & Belington Railroad Company	11/11/1893	12/31/1904	See Baltimore and Ohio Railroad Company, The
Roaring Creek & Charleston Railroad Company	04/14/1893	06/30/1904	See Baltimore and Ohio Railroad Company, The
Roaring Fork Railroad Company	09/08/1904	01/01/1920	See Interstate Railroad Company
Roaring Fork Railroad Holding Authority	06/30/1997	11/15/2001	Employer coverage terminated on November 15, 2001 , the evidence establishes that RFRHA no longer possesses the characteristics of an operating railroad company.
Roaring Fork Transportation Authority			Investigation closed 1/31/2005
Roberts & Abbott Company			Employer is not covered
Roberts-Pett john-Wood Corporation			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Robeson County Railroad Corporation	06/29/1984	12/31/1993	Wholly owned subsidiary of Laurinburg & Southern Railroad Company
Robinson Clay Products Company			Employer is not covered
Robinson, Dwight P., & Company, Incorporated	12/18/1923	04/12/1926	
Robinson Nevada Railroad Company	04/21/2004	DATE	Name changed from BHP Nevada Railroad Company effective 4/21/2004 to Robinson Nevada Railroad Company.
Roby & Northern Railroad Company	05/04/1915	12/31/1941	Records prior to 01/01/1924 are not available
Rochelle Railroad Company	04/13/1996	11/30/1998	Ceased operations, has not dissolved, but changed its name to Midwest Terminal Railway Co., and is pursuing other business opportunities. See Total Logistic Control , LLC
Rochelle and Southern Railway Company	10/01/1902	12/14/1913	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Rochelle and Western Railroad	05/15/1905	01/18/1908	See Tremont & Gulf Railway Company
Rochester & Eastern Rapid Railway Company			Employer is not covered. Succeeded on 03/23/1909 by the New York State Railways
Rochester and Genesee Valley Railroad Company	07/02/1851	01/28/1985	Ceased being an employer on January 28, 1985, due to dissolution.
Rochester, Hornellsville and Lackawanna Railroad Co., The	06/09/1886	03/15/1921	Records prior to August 1916 are not available
Rochester, Lockport & Buffalo Railroad Corporation	09/01/1924	05/29/1931	No records are available
Rochester and Pittsburgh Coal Company			Employer is not covered
Rochester and Pittsburgh Coal and Iron Company			Employer is not covered
Rochester Railway Company			Employer is not covered. Succeeded on 03/23/1909 by the New York State Railways
Rochester & Sodus Bay Railway Company			Employer is not covered. Succeeded on 03/23/1909 by the New York State Railways
Rochester & Southern Railroad, Inc.	07/21/1986	DATE	Wholly-owned subsidiary of Genesee and Wyoming Industries, Inc.
Rochester, Syracuse & Eastern Railroad Company			Employer is not covered
Rochester Transit Corporation	08/03/1938	08/31/1957	An employer with respect only to its Subway Division. See New York State Railways
Rock of Ages Corporation			Employer is not covered
Rock Island Coal Mining Company			Employer is not covered
Rock Island Employees' Hospital Association	03/24/1904	07/31/1966	See Chicago, Rock Island & Pacific Railroad Company
Rock Island-Frisco Terminal Railway Company	04/09/1906	08/31/1955	See Chicago, Rock Island & Pacific Railroad Company
Rock Island Fruit Express			Employer is not covered
Rock Island Improvement Company	02/03/1903	12/27/1943	See Chicago, Rock Island & Pacific Railroad Company
Rock Island and Mercer Railroad Company	02/04/1887	06/10/1903	See Chicago, Rock Island & Pacific Railroad Company
Rock Island Motor Transit Company			Employer is not covered
Rock Island Omaha Terminal Railway Company	05/28/1914	2/28/1986	Company has always been operated by the Chicago, Rock Island & Pacific Railroad Company
Rock Island and Peoria Railway Company	02/01/1855	05/31/1902	See Chicago, Rock Island & Pacific Railroad Company
Rock Island Southern Railway Company	01/07/1905	12/31/1952	
Rock Island, Stuttgart & Southern Railway Company	01/22/1913	01/31/1914	See Chicago, Rock Island & Pacific Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Rock Port, Langdon & Northern Railway Company	12/02/1889	06/30/1946	No records are available
Rock & Rail, Inc.	07/03/1998	05/17/2004	Effective 04/2000 Colorado Materials Holding Co. acquired 100% of stock
Rock & Rail, LLC	07/03/1998	DATE	Name changed from Rock & Rail, Inc effective 05/17/2004
Rockaway Valley Railway Company	08/01/1895	12/22/1904	See New Jersey and Pennsylvania Railroad Company
Rockcastle River Railway Company	12/14/1914	07/31/1932	No records are available
Rockdale Railroad Company	06/03/1904	09/15/1911	No records are available
Rockdale, Sandow & Southern Railroad Company	04/01/1952	DATE	
Rockford and Freeport Railway Company			Employer is not covered
Rockford Gas Light & Coke Company, The	02/22/1861	12/02/1930	Central Illinois Electric and Gas Company was known by this name during this period
Rockford and Interurban Railway Company	03/01/1909	02/11/1927	Service prior to 03/01/1909 is not creditable
Rockhill Coal Company			Employer is not covered
Rockhill Coal and Iron Company			Employer is not covered
Rockingham Railroad Company	06/15/1910	06/30/1968	No records are available
Rockland-Rockport Lime Company, Inc.			Employer is not covered
Rockland and Rockport Lime Corporation			Employer is not covered. Succeeded by the Rockland-Rockport Lime Company, Inc.
Rockport Railroad Company	07/01/1887	06/30/1898	No records are available
Rockton & Rion Railway			Employer is not covered
Rocky Fork and Cooke City Railway Company	12/30/1886	04/21/1898	See Northern Pacific Railway Company
Rocky Hill Railroad and Transportation Company, The	03/22/1860	01/01/1958	As of 01/01/1958, the date the co. was merged into the United New Jersey RR & Canal Company
Rocky Mount & Western RR Co. d/b/a Nash County Railroad	10/21/1985	DATE	Acquired Nash County RR & changed name effective 03/01/1994
Nash County Railroad Corporation	10/21/1985	02/28/1994	Name by which Rocky Mount & Western RR was known during this period
Rocky Mountain Mining Company			Employer is not covered. Correct corporate title, "St. Louis, Rocky Mountain and Pacific Company".
Rocky Mountain Motor Company			Employer is not covered
Rocky Mountain Railcar, Inc.			Investigation closed 08/28/1995
Rocky Mountain Railcar and Railroad, Inc.	07/24/1987	02/13/1997	Operations ceased
Rocky Mountain Railcar & Repair, Inc.			Employer is not covered
Rocky Mountain Railroad Club			Investigation closed 09/02/1998
Rocky Mountain Railway Company			Employer is not covered
Rocky Mountain and Santa Fe Railway Company	03/10/1915	06/30/1915	See Atchison, Topeka and Santa Fe Railway Co., The
Rodemer, J. C., & Company	06/20/1890	06/30/1896	Only service creditable is the construction & operation of the Middle & E. Tennessee Cntrl Railway Co.
Roebing Advertising Corporation			Not an employer and service under a contract dated 05/26/1915 is not creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Rogers-Brown Iron Company			Employer is not covered
Rogers Railroad Company	07/01/1903	06/30/1907	No records are available
Rogers Southwestern Railroad			Employer is not covered
Rogers and Summit Rail Road Company, The	04/23/1889	03/26/1890	See Georgia & Florida Railroad
Rogers, T. R., & Company			Employer is not covered
Rogue Valley Terminal Railroad Corporation	3/15/2013	DATE	Name was change from WCTU Railway Company to Rogue Valley Terminal RR Corporation effective 3/15/2013.
RohI-Connolly Company			Employer is not covered
Roller Bearing Industries, Inc.			Investigation closed 02/16/1995
Rolling Mill Railroad Company, The	02/04/1887	01/31/1892	After January 1892, leased through various companies to the Pennsylvania Railroad Company
Rome and Clinton Railroad Company	06/03/1869	12/06/1944	Since 06/01/1886, company's railroad operated by the New York, Ontario & Western Railway Co.
Rome and Decatur Railroad	12/24/1886	05/09/1890	See Southern Railway Company
Rome Iron Company			Employer is not covered
Rome Locomotive Works, Inc.			Investigation closed 07/29/1992
Rome and Northern Railroad Company	07/01/1910	06/15/1923	No records are available. See Rome and Northern Railway Company.
Rome and Northern Railway Company	06/16/1923	01/01/1924	No records are available
Rome and Northern Railroad Company	07/01/1910	06/15/1923	
Rome Railroad Company	01/01/1850	12/31/1896	See Nashville, Chattanooga & St. Louis Railway, The
Rome Railway and Light Company			Employer is not covered
Rome, Watertown and Ogdensburg Fast Freight Lines	01/01/1892	01/01/1914	No records are available
Rome, Watertown and Ogdensburg Railroad Company	04/01/1832	03/13/1891	See NY Cntrl & Hudson River RR Co.
Watertown and Rome Rail Road Company, The	04/01/1832	08/23/1861	Name by which Rome, Watertown & Ogdensburg Railroad Company was known during this period
Roosevelt Road Bus Depot			Employer is not covered
Roper, John L., Lumber Company	12/31/1906	01/20/1942	
Rosa Lumber Company			Employer is not covered
Roscoe, Snyder and Pacific Railway Company	08/31/1906	08/15/1986	The Boards finds that effective with the close of business August 15, 1986, Roscoe, Snyder and Pacific Railway Company was no longer a covered employer under the RRA and RUIA.
Rosedale-Bolivar County Port Commis. d/b/a Great River RR	01/08/1982	DATE	
Roseland Railway Company, The	10/30/1891	06/20/1897	See Erie Railroad Company
Rosalyn Connecting Railroad Company	02/29/1904	12/31/1972	Ceased being an employer on December 31, 1972, when the parent company was terminated.
Rossville and Eastern Railroad Company	12/31/1902	01/08/1903	See Chicago & Eastern Illinois Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Rotan Townsite Company			See seravoce amd cp,[emsatopm credotab;e tp the Missouri-Kansas-Texas Railroad Company until dissolution of the company at some time prior to July 1, 1940 or earlier.
Rothschild-International Stevedoring Company			Employer is not covered
Roundhouse Services, Inc.			Investigation closed 03/18/1994
Rowland Lumber Company			Employer is not covered
Rowlesburg & Southern Railroad Company	01/04/1911	07/01/1950	
Royal Gorge Express, Inc.	05/12/1998	DATE	Effective 04/2000 Colorado Materials Holding Co. acquired 100% of stock
Royal Southern Railroad			Employer is not covered
Roydhouse Arey Company			Not an employer and service under a contract dated 04/29/1912 is not creditable
R & P Construction Company, Inc.			Employer is not covered
R & R Leasing			Employer is not covered
RRB as an employer for in house work			
RSL Railroad, LLC			Closed investigation 9/6/2013
RSTX, Inc.	08/01/1971	05/24/1989	
Ruggles and Rademaker Salt Company			Employer is not covered
Rumford Falls and Buckfield Railroad Company	03/03/1874	11/23/1896	See Maine Central Railroad Company, The
Rumford Falls and Rangeley Lakes Railroad Company	08/27/1893	05/01/1907	See Maine Central Railroad Company, The
Rupert and Bloomsburg Railroad Company, The	12/31/1888	12/31/1923	See Reading Company
Rural Valley Railroad	04/30/1900	06/30/1925	Records prior to January 1920 are not available. See Baltimore and Ohio Railroad Company, The
Rusk, Palestine & Pacific Railroad, LLC	09/01/2012	DATE	RPPRbecame an employer effective 09/01/2013, the day employees first received compensation.
Russ Lumber Company			Employer is not covered
Russell's Fork Transportation Company			Employer is not covered
Russellville Railcar Repair			See Railcar Repair of the South, Incorporated
Russian Railway Service Corps (United States Government)			Employer is not covered. Service is not creditable as military service
Rutland Line, Inc.	11/01/1997	DATE	
Rutland-Michigan Central Line	07/07/1904	01/01/1918	See New York Central Railroad Company (Delaware), The
Rutland Produce Despatch			See Millett, Stephen C.
Rutland Railroad Company	05/07/1896	10/31/1950	See Rutland Railway Corporation
Rutland Railway Corporation	11/01/1950	12/31/1964	
Bennington and Rutland Railway	08/09/1877	02/28/1901	
Chatham and Lebanon Valley Railroad	01/01/1900	06/30/1901	
Lebanon Springs Railroad	06/01/1893	12/01/1899	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Lebanon Transit Company	06/09/1893	12/31/1899	
New York, Rutland and Montreal Railway Company	12/31/1883	06/08/1893	
Ogdensburg and Lake Champlain Railroad Company	06/01/1864	11/30/1898	
Ogdensburg and Lake Champlain Railway Company	12/01/1898	06/30/1901	
Rutland Railroad Company	05/07/1896	10/31/1950	
Rutland Railway, Light & Power Company			Employer is not covered
Rutland, Toluca and Northern Railroad Company	11/11/1909	04/30/1927	See Milwaukee, Rockford & Southwestern Railroad Company
Rutland Transit Company	05/01/1899	11/30/1915	See Rutland Railroad Company
Ogdensburg Transit Company	01/01/1892	05/01/1899	
Rutland and Whitehall Rail Road Company	11/13/1848	DATE	Since 05/01/1871, the company's railroad has been operated by The Delaware & Hudson Railroad Corp.
Ryan Car Company			Employer is not covered
Ryder Integrated Logistics, Inc.			Not a covered rail carrier or an affiliate. Subsidiary of Ryder Systems, Inc.
Ryder Integrated Logistics, Inc.			Services performed by employees of Ryder Intergrated Logistics, Inc., for CXST are not creditable under the ACTS.
Ryder Integrated Logistics, Inc. Employees			Service performed by Ryder employees for CSXT is not creditable.
Sabine & Neohes Valley Railway Company	11/05/1921	06/09/1945	
Sabine & Northern Railroad Company	07/01/1907	01/01/1913	No records are available
Sabine River and Northern Railroad Company	04/19/1966	DATE	Owned by Inland-Orange, Inc.
Sacandaga Hotels Company			Employer is not covered
Sacramento Mountain Lumber Company			Employer is not covered
Sacramento Northern Railroad Company	06/20/1918	11/04/1925	See Sacramento Northern Railway
Sacramento Northern Railway	08/29/1921	2/17/1978	Service was creditable from 01/01/1937, Ceased opert on 2/17/1978, due to merger
Northern Electric Company	06/21/1905	12/02/1907	
Northern Electric Railway Company	09/19/1907	05/28/1918	
Oakland, Antioch and Eastern Railway	07/01/1912	01/26/1920	
Oakland and Antioch Railway Company	01/12/1909	01/01/1919	
Sacramento Northern Railroad Company	06/20/1918	11/04/1925	
Sacramento & Woodland Railroad Company	07/20/1911	06/30/1918	
San Francisco-Sacramento Railroad Company	01/26/1920	12/31/1928	
Sacramento and Placerville Railroad Company	04/13/1877	05/14/1888	See Southern Pacific Company
Sacramento Stage Depot			Employer is not covered
Sacramento Valley & Eastern Railway	04/01/1908	12/31/1927	No records are available
Sacramento Valley Railroad	03/01/2008	11/30/2010	Name change see Sacramento Valley Railroad, LLC

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Sacramento Valley Railroad, LLC	11/30/2010	DATE	As a result of a conversion from a corporation to a Limited Liability Comp Sacramento Valley RR is now known as Sacramento Valley RR, LLC.
Sacramento & Woodland Railroad Company	07/20/1911	06/30/1918	See Sacramento Northern Railway
Safe Handling Rail, Inc.	12/06/2000	10/31/2003	Ceased operations, has not dissolved, but changed its name to Midwest Terminal Railway Co., and is pursuing other busineortunities. See Total Logistic Control , LLC
Safety Car Heating and Lighting Company, The			Held not an employer, however, see file for various contracts deemed creditable service.
Safety Railway Service-CMC Steel Fabricator			Investigation closed 03/24/1994
Safety Refrigeration, Inc.			Employer is not covered
Soft-Nife, Inc.			Investigation closed 09/02/1992
Sagamore National Corporation			Investigation closed 06/25/1995
Saginaw and Clare County Railroad Company	09/04/1877	01/30/1889	See Pere Marquette Railway Company
Saginaw and Flint Railway Company			Employer is not covered
Saginaw and Grand Rapids Railroad Company	10/23/1878	12/15/1896	See Pere Marquette Railway Company
Saginaw and Mount Pleasant Railroad Company	03/25/1879	01/30/1889	See Pere Marquette Railway Company
Saginaw & Ouachita River Railroad Company	06/01/1904	06/01/1915	No records are available
Saginaw Bay Southern Railway	10/28/2005	12/31/2011	Ceased being an employer under the RRA and RUIA effective the close of business December 31, 2011, its last day of operations and its last day of existence prior to the effective date of the merger.
Saginaw Transit Company			Employer is not covered
Saginaw, Tuscola and Huron Railroad Company	02/24/1881	05/07/1903	See Pere Marquette Railway Company
Saginaw Valley Car Service Association	12/31/1890	02/07/1897	
Saginaw Valley Railway Company, Inc.	01/04/1991	09/17/2004	Wholly owned subsidiary of RailAmerica, Inc.
Saginaw Valley and St. Louis Railroad Company	05/18/1871	12/08/1896	See Pere Marquette Railway Company
Saginaw Valley Traction Company			Employer is not covered
Saginaw and Western Railroad Company	06/07/1883	11/24/1896	See Pere Marquette Railway Company
St. Andrews Bay Lumber Company	01/01/1920	01/01/1928	Employer only for operation of locomotives and car repair shops at Millville, Florida
St. Andrews Bay Railway & Terminal Company	01/01/1915	01/01/1922	Operated under contract when the Terminal Company was abandoned.
St. Andrews Bay Transportation Company	07/15/1930	03/31/1969	
St. Anthony Railroad Company	07/01/1900	06/30/1906	Operated by the Oregon Short Line Railroad Company; however, see UPRR
St. Augustine & Halifax River Railway Company	04/15/1889	12/31/1892	See Florida East Coast Railway Company
St. Augustine and Palatka Railway Company, The	02/05/1886	02/28/1889	See Florida East Coast Railway Company
St. Clair, Madison & St. Louis Railroad Belt Company, The	06/02/1894	12/12/1904	See Missouri and Illinois Bridge and Belt Railroad Company
St. Clair Terminal Railroad Company	06/01/1902	06/29/1920	See Union Railroad Company (Pittsburgh, Pennsylvania)
St. Clair Tunnel Company	11/09/1886	09/01/2008	Name change to Grand Trunk Western Railroad Company.
St. Clair & Western Railroad Company	09/25/1906	11/01/1932	See New York Central Railroad Company (Delaware), The

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
St. Cloud and Sugar Belt Railway Company	06/11/1888	03/10/1893	See Atlantic Coast Line Railroad Company
St. Croix and Duluth Railway			Employer is not covered
St. Croix and Penobscot Railroad Company	02/26/1870	10/31/1898	See Maine Central Railroad Company, The
St. Croix Valley Railroad Company	08/30/1997	DATE	Subsidiary of RailAmerica, Inc.. 08/31/2000, sold to KBN, Inc.
St. Francois County Railroad Company	10/17/1910	03/01/1958	Certain records are available at RRB
St. Francois County Railway Company	12/31/1904	10/17/1910	
St. Francois County Railway Company	12/31/1904	10/17/1910	See St. Francois County Railroad Company
St. John and Ophir Railroad Company	07/18/1912	11/26/1928	No records are available
St. John's & Halifax River Railway Company	10/11/1888	11/01/1892	See Florida East Coast Railway Company
St. John's and Lake Eustis Railroad Company	06/08/1896	06/30/1902	See Atlantic Coast Line Railroad Company
St. John's and Lake Eustis Railway Company	02/20/1879	11/30/1896	See Atlantic Coast Line Railroad Company
St. John's Railway Company	12/00/1858	12/31/1892	See Florida East Coast Railway Company
St. Johns River Shipbuilding Company			Employer is not covered
St. Johns River Terminal Company	07/18/1901	12/31/1993	8/1/1902-10/15/1902, operated by the Georgia Southern & Florida Rwy Co. Sub. of Norfolk Southern Corp.
Atlantic, Valdosta & Western Railway Company	06/15/1899	10/15/1902	
St. Johnsbury & Lake Champlain Railroad	12/02/1946	04/12/1955	Properties were acquired by the Maine Central Railroad Company on 04/12/1955
St. Johnsbury & Lake Champlain Railroad Company, The	01/31/1880	12/02/1946	See St. Johnsbury & Lake Champlain Railroad
St. Johnsbury & Lamoille County Railroad	01/01/1949	10/14/1973	
St. Johnsbury & Lamoille County Railroad, Inc.	10/15/1973	12/31/2001	Ceased being an employer on December 31, 2001. Converted into a recreational trail by State of Vermont.
Lamoille County Railroad, Inc.	10/15/1973	04/25/1974	Name by which St. Johnsbury & Lamoille County RR was known during this period
St. Joseph Belt Railway Company	10/01/1908	10/31/1978	November 1, 1978, merged into Missouri Pacific Railroad Company (Delaware)
St. Joseph Stock Yards Company	05/01/1898	09/29/1908	
St. Joseph and Central Branch Railway Company		03/31/1923	Operated by the Missouri Pacific RR Co. 07/01/1910 - 03/31/1923. See Missouri Pacific RR Co.
St. Joseph & Grand Island Railroad Company	06/22/1885	02/28/1897	Predecessor of & operated by the Union Pacific RR 01/01/1890-12/31/1891; See Union Pacific RR
St. Joseph and Grand Island Railway Company, The	02/22/1897	DATE	See Union Pacific Railroad Company
St. Joseph, Hanover & Western Railway Company	12/28/1896	02/22/1897	See Union Pacific Railroad Company
St. Joseph and Iowa Railroad Company	01/01/1857	12/29/1888	See Chicago, Rock Island & Pacific Railroad Company
St. Joseph Railroad Clearing House Association	05/01/1917	12/31/1966	
St. Joseph Railway, Light, Heat & Power Company			Employer is not covered
Saint Joseph and St. Louis Railroad Company, The	03/19/1874	01/30/1888	See Atchison, Topeka and Santa Fe Railway Co., The
St. Joseph, St. Louis and Santa Fe Railway Co., The	08/08/1887	06/01/1900	See Atchison, Topeka and Santa Fe Railway Co., The

Employer	Covered From	Covered To	Remarks
St. Joseph, South Bend and Southern Railroad Company	01/25/1899	03/08/1945	See New York Central Railroad Company (Delaware), The
St. Joseph Stock Yards Company	05/01/1898	09/29/1908	A predecessor of the St. Joseph Belt Railway Co. with respect only to its railroad operations
St. Joseph Stock Yards Company	08/05/1896	08/02/1942	An employer with respect only to its loading and unloading activities.
St. Joseph Telephone and Telegraph Company			Employer is not covered
St. Joseph Terminal Railroad Company	01/05/1887	DATE	Update on the status of St. Joseph Terminal Railroad Co. Still active employer 10/19/2009.
St. Joseph Transfer & Storage Company			Employer is not covered
St. Joseph Union Depot Company	03/22/1880	07/31/1959	See Chicago, Burlington and Quincy Railroad Company
St. Joseph Valley Rail Road Company	02/06/1880	08/01/1889	See Pere Marquette Railway Company
St. Joseph Valley Railway Company	08/01/1889	08/10/1897	See Pere Marquette Railway Company
St. Joseph Valley Railway Company (Indiana)	10/20/1907	04/18/1918	No records are available
St. Joseph Valley Traction Company	03/01/1909	04/18/1918	Service is creditable as service to the St. Joseph Valley Railway Company (Indiana).
St. Joseph and Western Railroad Company, The	04/21/1877	06/22/1885	See Union Pacific Railroad Company
St. Lawrence Railroad			Letter in file dated May 23, 1979 by Ralph A. Vicari directes BA# of National Railway Utilization Corporation from 2239 to 2244. Also delete the St. Lawrence railroad BA# 2239 from the contact official list. Letter dated 9/25/1981 from Ogdensburg Bridge &
St. Lawrence & Adirondack Railway Company, The	07/02/1896	12/31/1915	A predecessor of & operated by The NY Central RR Co. See New York Cntrl RR Co. (Delaware), The
St. Lawrence and Atlantic Railroad Company	05/22/1989	DATE	Wholly owned sub. of Emons Transportation Group, Inc. 2/22/2002, acquired by Genesee & Wyoming, Inc.
St. Lawrence & Atlantic Railroad, Inc. (Quebec), Inc.	11/23/1998	DATE	A Canadian Co. & only service within the U.S. is creditable. Stock owned by Emons RR Group, Inc.
St. Lawrence Car Repair, Div. of National Railway Utility Co.			Investigation closed 09/01/1994
St. Lawrence County Industrial Development Agency			Employer is not covered
St. Lawrence County Office of Economic Development			Employer is not covered
St. Lawrence & Hudson Railway Company			Investigation closed 08/08/1998. Operates in Canada. Whololy-owned sub of Canadian Pacific Railway
St. Lawrence Pulp & Paper Corporation			Employer is not covered
St. Lawrence & Raquette River Railroad, Inc.	06/06/1990	09/19/1998	Service of line was taken over by New York & Ogdensburg Railway, BA # 2272
St. Louis & Alton Railway Company	06/26/1926	06/30/1930	See Illinois Terminal Railroad Company
St. Louis, Alton & Springfield Railroad Company, The	06/04/1887	10/28/1897	See Chicago, Springfield & St. Louis Railway Company and Jacksonville & Havana Railroad Co.
St. Louis, Alton and Terre Haute Railroad Company	02/04/1887	10/31/1890	See New York Central Railroad Company (Delaware), The
St. Louis, Alton and Terre Haute Railroad Company (Portion)	06/01/1862	09/30/1895	
St. Louis, Arkansas & Texas Railway Co. in Arkansas & Missouri, The	04/15/1886	05/31/1891	See St. Louis Southwestern Railway Company
St. Louis, Arkansas & Texas Railway Company in Texas, The	01/29/1886	05/31/1891	See St. Louis Southwestern Railway Co. & St. Louis Southwestern Railway Co. of Texas

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
St. Louis, Avoyelles and Southwestern Railroad Co., The	01/12/1894	12/21/1895	See Texas and Pacific Railway Company
St. Louis, Avoyelles & Southwestern Railway Company	10/22/1895	04/05/1899	See Texas and Pacific Railway Company
St. Louis Bay Dock Company	12/17/1923	12/31/1933	See Duluth, Missabe and Iron Range Railway Company
St. Louis & Belleville Electric Railway Company			Prior to 12/01/1958, the Peabody Short Line RR was known by this name. See Peabody Short Line RR
St. Louis, Belleville and Southern Railway Company	03/26/1895	07/01/1910	See Illinois Central Railroad Company.
St. Louis Belt and Terminal Railway Company	03/14/1902	12/03/1953	Company's railroad leased & operated by the Terminal Railroad Association of St. Louis
St. Louis Bridge Company	12/18/1878	DATE	Since 01/01/1890, company's railroad operated by the Terminal Railroad Assn of St. Louis
Saint Louis Bridge and Tunnel Railroad Company	07/01/1881	01/01/1890	Service is creditable to the Missouri Pacific Railway Co. or the Wabash, St. Louis & Pacific Railway Co.
St. Louis, Brownsville and Mexico Railway Company, The	06/06/1903	03/02/1956	See Missouri Pacific Railroad Company
San Antonio & Rio Grande Valley Railway, The	12/31/1909	05/31/1912	
St. Louis, Brownsville & Mexico Railway Co. Employees' Hospital Association			Employer is not covered
St. Louis, Cape Girardeau and Fort Smith Railway Company	06/03/1891	05/03/1899	See St. Louis-San Francisco Railway Company
St. Louis Car Company			Employer is not covered
St. Louis Car, Inc. d/b/a Cumbres & Toltec Scenic RR			Employer is not covered for the period of 03/01/1982 - 12/31/1996
St. Louis, Caruthersville & Memphis Railroad Company	07/23/1897	12/31/1901	See St. Louis-San Francisco Railway Company
St. Louis & Central Illinois Railroad Company	02/04/1887	06/04/1887	See Chicago, Springfield & St. Louis Railway Company
Saint Louis and Chicago Railway Company	12/22/1886	01/23/1890	See Illinois Central Railroad Company
St. Louis, Chicago and St. Paul Railroad Company	05/06/1892	05/15/1897	See Chicago, Springfield & St. Louis Railway Company
St. Louis, Chicago and St. Paul Railroad Company, The	09/01/1892	10/28/1897	See Jacksonville & Havana Railroad Company
St. Louis, Chicago and St. Paul Railway Company of Illinois	05/16/1897	02/28/1900	See Chicago, Springfield & St. Louis Railway Company & Jacksonville & Havana RR Co.
St. Louis, Decatur & Champaign Railway Company	04/21/1906	11/29/1910	See Illinois Terminal Railroad Company
St. Louis, Des Moines and Northern Railway Company	05/21/1881	11/22/1889	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
St. Louis East Bound Freight Committee	01/02/1899	01/01/1918	No records are available
St. Louis & East St. Louis Electric Railway Company	05/19/1902	11/15/1935	
Saint Louis and Eastern Railway Company, The	12/16/1889	06/25/1896	
St. Louis, El Reno and Western Railway Company	03/07/1904	02/01/1925	No records are available
St. Louis Electric Bridge Company			Employer is not covered
St. Louis Electric Terminal Railway Company	03/08/1906	12/31/1927	Leased to the Illinois Terminal Company. See Illinois Terminal Railroad Company
St. Louis & Emporia Rail Road Company, The	02/02/1881	06/29/1890	See Missouri Pacific Railroad Company
St. Louis, Fort Scott & Wichita Railroad Company	10/20/1885	07/31/1887	See Missouri Pacific Railroad Company
St. Louis Freight Collection Bureau	07/01/1929	DATE	Employees are carried on the payrolls of the Terminal Railroad Association of St. Louis

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
St. Louis Government Reservation Bureau			See Southwestern Government Reservation Bureau
St. Louis and Gulf Railway Company	04/18/1902	06/01/1904	See St. Louis-San Francisco Railway Company
St. Louis and Hannibal Railroad Company	01/01/1918	10/31/1944	
St. Louis and Hannibal Railway Company	02/04/1887	12/31/1917	
St. Louis and Hannibal Railway Company	02/04/1887	12/31/1917	See St. Louis and Hannibal Railroad Company
St. Louis, Indianapolis & Eastern Railroad Company, The	10/30/1889	11/15/1899	See Illinois Central Railroad Company
St. Louis, Iron Mountain and Southern Railway Company	04/30/1874	05/11/1917	See Missouri Pacific Railroad Company
St. Louis, Jerseyville and Springfield Railroad Co.	03/09/1886	08/06/1888	See Jacksonville & Havana Railroad Company
St. Louis, Jerseyville and Springfield Railroad Company	11/26/1880	09/18/1888	See Chicago, Springfield & St. Louis Railway Company
St. Louis, Kansas City and Colorado Railroad Company	12/20/1884	08/16/1887	See Chicago, Rock Island & Pacific Railroad Company
St. Louis, Kansas City and Colorado Railroad Company, The	08/27/1887	01/01/1905	See Chicago, Rock Island & Pacific Railroad Company
St. Louis and Kansas City Land Company			Service & compensation are creditable as service to the Chicago, Burlington & Quincy RR Co.
St. Louis and Lake Counties Regional Railroad Authority			Employer is not covered
St. Louis, Kansas & Southwestern Railroad Co.	07/31/1886	01/09/1899	See Atchison, Topeka and Santa Fe Railway Co., The
St. Louis, Kennett & Southeastern Railroad Company	03/29/1906	12/31/1949	Company's properties were acquired by the St. Louis-San Francisco Railway Company
St. Louis, Kennett & Southern Railroad Company	03/17/1890	04/29/1902	See St. Louis-San Francisco Railway Company
St. Louis, Keokuk and North Western Railway Company	05/17/1875	01/31/1888	See Chicago, Burlington and Quincy Railroad Company
St. Louis, Keokuk & Northwestern Railroad Company	12/23/1887	01/01/1901	See Chicago, Burlington and Quincy Railroad Company
St. Louis and Lake Counties Regional Railroad Authority			Employer is not covered
St. Louis, Lakewood & Grant Park Electric Railway			Employer is not covered
St. Louis Mart, Incorporated			Employer is not covered
St. Louis and Memphis Railroad Company, The	02/07/1898	09/16/1901	See St. Louis-San Francisco Railway Company
St. Louis and Memphis Railway Company, The	09/17/1901	02/28/1902	See St. Louis-San Francisco Railway Company
St. Louis, Memphis and Southeastern Railroad	01/08/1902	07/19/1907	See St. Louis-San Francisco Railway Company
St. Louis Merchants Bridge Terminal Railway Company	08/18/1887	DATE	Since 01/01/1926, operated under lease by the Terminal Railroad Association of St. Louis
St. Louis, Missouri, City of (Municipal Free Bridge)			Employer is not covered
St. Louis & Missouri Southern Railway Company	10/18/1911	02/06/1918	No records are available
St. Louis National Stock Yards, The	11/04/1872	05/05/1919	Service is creditable with respect to the operation of a switching East St. Louis Junction RR Co.
St. Louis National Stockyards Company	03/10/1932	05/31/1940	
St. Louis and North Arkansas Railway Company	05/25/1899	08/03/1906	See Missouri and Arkansas Railway Company
St. Louis and North Eastern Railway Company	12/23/1904	12/01/1909	See Illinois Terminal Railroad Company
St. Louis and O'Fallon Railway Company, The	01/01/1896	06/30/1955	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
St. Louis and Ohio River Railroad	03/22/1920	11/30/1948	Ceased being an employer on November 30, 1948. Sold to Alton & Southern Railroad.
St. Louis and Ohio River Railroad Company	09/11/1901	11/14/1903	See Illinois Central Railroad Company.
St. Louis, Peoria and Northern Railway Company	02/18/1896	11/30/1899	
St. Louis, Peoria & Northern Railway Co. (Litchfield Division)	04/19/1896	12/01/1889	See Illinois Central Railroad Company.
St. Louis, Peoria and Northwestern Railway Company	02/23/1911	12/14/1913	See Chicago and North Western Transportation Company
St. Louis, Peoria Railroad Company	01/28/1889	06/25/1896	See Illinois Central Railroad Company.
St. Louis and Peoria Railroad Company, The	12/31/1889	06/25/1896	See Illinois Central Railroad Company.
St. Louis Public Service Company			Employer is not covered
St. Louis Refrigerator Car Company	02/23/1878	01/01/1986	Records prior to 1912 are not available
Fort Worth Railway Services, Inc.	09/01/1978	12/31/1979	Subsidiary
St. Louis, Rocky Mountain and Pacific Company			Employer is not covered
St. Louis, Rocky Mountain and Pacific Railway Company	06/26/1905	03/09/1915	See Atchison, Topeka and Santa Fe Railway Co., The
St. Louis, Salem and Arkansas Railway Company	02/01/1887	04/09/1897	See St. Louis-San Francisco Railway Company
St. Louis, Salem and Little Rock Railroad Company	01/17/1871	09/27/1886	See St. Louis-San Francisco Railway Company
St. Louis, San Francisco & New Orleans Railroad Company	08/31/1895	04/30/1907	
Arkansas & Choctaw Railway Company	08/31/1895	07/10/1902	Name by which St. Louis, San Francisco & New Orleans was known during this period
St. Louis and San Francisco Railroad Company	07/01/1896	10/31/1916	See St. Louis-San Francisco Railway Company
St. Louis and San Francisco Railway Company	09/10/1876	06/30/1896	See St. Louis-San Francisco Railway Company
St. Louis-San Francisco Railway Company	08/01/1916	11/30/1980	Merged into Burlington Northern, Inc.
Alabama, Tennessee & Northern Railroad Company	11/01/1944	12/31/1970	Merged
Arkansas & Choctaw Railway Company	08/31/1895	07/10/1902	
Arkansas & Oklahoma Railroad Company	04/01/1898	11/20/1900	
Arkansas Valley and Western Railway Company	01/29/1902	07/19/1907	
Bentonville Railroad Company	02/11/1882	11/17/1900	
Blackwell, Enid and Southwestern Railway Company	04/01/1901	02/08/1903	
Brownwood and Northwestern Railway Company	08/27/1886	10/14/1898	
Butler County Railroad Company	09/01/1905	12/31/1949	
Cape Girardeau, Bloomfield and Southern Railway Co.	01/13/1887	03/26/1903	
Cape Girardeau, South Western Railway Company	11/28/1881	06/02/1891	
Crystal Railway Company	11/27/1880	04/30/1902	
Current River Railroad Company	01/15/1887	10/06/1901	
Deckerville, Osceola and Northern Railroad Company	10/01/1897	10/04/1901	
Greenfield and Northern Railroad Company	06/01/1886	06/28/1895	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Gulf, Florida & Alabama Railway Company	02/06/1911	04/06/1922	
Gulf Power Company	05/01/1926	12/21/1928	
Houck's Missouri & Arkansas Railroad Company	07/31/1893	04/28/1902	
Hoxie, Pocahontas & Northern Railway Company	11/23/1896	12/22/1901	
Jonesboro, Lake City & Eastern Railroad Company	04/27/1897	12/31/1949	
Kansas City, Clinton and Springfield Railway Company	02/10/1885	08/31/1928	
Kansas City, Fort Scott and Gulf Railroad Company	03/22/1879	04/25/1888	
Kansas City, Fort Scott and Memphis Railroad Company	04/26/1888	08/11/1901	
Kansas City, Memphis and Birmingham Railroad Company	07/26/1886	12/16/1903	
Kansas City & Memphis Railway & Bridge Company	11/21/1887	09/01/1928	
Kansas City, Osceola and Southern Railway Company, The	04/23/1891	06/01/1900	
Kansas City and Southern Railway Company	06/10/1880	06/15/1891	
Kansas City, Springfield & Memphis Railroad Company	03/31/1883	04/25/1888	
Kansas Midland Railway Company, The	02/08/1886	10/01/1900	
Little Rock and Texas Railway Company		03/31/1926	
Memphis, Birmingham and Atlantic Railroad Company	11/14/1885	01/26/1887	
Miami Mineral Belt Railroad Company	02/26/1917	12/31/1949	
Mississippi River Western Railway Company	04/01/1927	01/31/1931	
Missouri Southeastern Railway Company	12/01/1891	10/27/1898	
Muscle Shoals, Birmingham and Pensacola Railroad Co.	12/01/1925	07/31/1928	
Muscle Shoals, Birmingham and Pensacola Railway Co.	04/07/1922	11/30/1925	
Northeast Oklahoma Railroad Company	07/24/1919	12/31/1966	Merged
Ozark and Cherokee Central Railway Company	11/29/1899	07/15/1907	
Pensacola Electric Company	06/06/1906	05/01/1926	
St. Louis, Cape Girardeau and Fort Smith Railway Company	06/03/1891	05/03/1899	
St. Louis, Caruthersville & Memphis Railroad Company	07/23/1897	12/31/1901	
St. Louis and Gulf Railway Company	04/18/1902	06/01/1904	
St. Louis, Kennett & Southeastern Railroad Company	03/29/1906	12/31/1949	
St. Louis, Kennett & Southern Railroad Company	03/17/1890	04/29/1902	
St. Louis and Memphis Railroad Company, The	02/07/1898	09/16/1901	
St. Louis and Memphis Railway Company, The	09/17/1901	02/28/1902	
St. Louis, Memphis and Southeastern Railroad	01/08/1902	07/19/1907	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
St. Louis, Salem and Little Rock Railroad Company	01/17/1871	09/27/1886	
St. Louis, San Francisco and New Orleans Railroad Co.	08/31/1895	04/30/1907	
St. Louis and San Francisco Railroad Company	07/01/1896	10/31/1916	
St. Louis and San Francisco Railway Company	09/10/1876	06/30/1896	
St. Louis, San Francisco and Texas Railway Company	03/09/1900	12/31/1963	Merged
Sapulpa and Oil Field Railroad Company	09/29/1915	09/28/1917	
Southern Missouri and Arkansas Railroad Company	05/03/1899	01/31/1902	
West Tulsa Belt Railway Company, The	06/28/1909	10/14/1922	
Wilson Northern Railway Company	02/01/1905	02/05/1912	
St. Louis, San Francisco and Texas Railway Company	03/09/1900	12/31/1963	Merged with the St. Louis-San Francisco Railway Company. See St. Louis-San Francisco Railway Co.
Blackwell, Enid & Texas Railway Company	12/31/1902	06/30/1904	
Brownwood North and South Railway Company, The	01/29/1910	02/06/1927	
Fort Worth & Rio Grande Railway Co. (Terminal Properties)	06/01/1885	03/01/1937	
Gulf, Texas & Western Railway Company	11/02/1908	06/30/1930	
Oklahoma City & Texas Railroad Company, The	12/26/1901	07/25/1904	
Paris and Great Northern Railroad Company	07/28/1881	05/31/1928	
Red River, Texas and Southern Railway Company	02/04/1901	06/25/1904	
St. Louis and Southeastern Railway Company	10/01/1872	01/27/1881	See Louisville and Nashville Railroad Company
St. Louis & Southern Illinois Railroad Company		10/01/1902	See Missouri-Illinois Railroad Company
St. Louis Southwestern Railway Company	01/16/1891	09/30/1997	Operations ceased and merged into Union Pacific Railroad, BA # 1715
Arkansas Short Line	03/27/1923	09/23/1930	
Blytheville, Leachville and Arkansas Southern Railroad Co.	06/27/1908	12/01/1929	
Central Arkansas and Eastern Railroad Company	05/18/1901	10/21/1911	
Deering Southwestern Railway	06/24/1903	11/30/1929	
Gideon and North Island Railroad Company	01/21/1909	12/31/1929	
Kansas and Gulf Short Line Railroad, The	02/18/1880	01/21/1891	
Paragould and Buffalo Island Railway Company	07/01/1889	08/01/1893	
Pine Bluff Arkansas River Railway, The	01/27/1898	12/31/1917	
Pine Bluff & Eastern Railroad Company, The	07/16/1892	01/26/1898	
Pine Bluff, Monroe and New Orleans Railway Company	12/18/1884	04/23/1889	
St. Louis, Arkansas & Texas Railway Co. (Arkansas & Missouri) The	04/15/1886	05/31/1891	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
St. Louis, Arkansas & Texas Railway Co. in Texas, The	01/29/1886	05/31/1891	
Stuttgart and Arkansas River Railroad Company	12/31/1892	01/15/1901	
St. Louis Southwestern Railway Company of Texas	01/12/1891	03/01/1954	Ceased to be an employer on March 1, 1954. Company was merged.
Kansas and Gulf Short Line Railroad, The	02/18/1880	01/21/1891	
St. Louis, Arkansas & Texas Railway Co. in Texas, The	01/29/1886	05/31/1891	
Texas & Louisiana Railroad Company	07/24/1900	06/30/1903	
Texas & St. Louis Railway Company in Texas	12/01/1871	05/01/1886	
Tyler Southeastern Railway Company	01/13/1891	10/05/1899	
St. Louis Southwestern Railway Lines - Hospital Trust	06/01/1887	09/08/1967	
St. Louis, Springfield & Peoria Railroad	12/01/1909	05/24/1923	See Illinois Terminal Railroad Company
St. Louis & Springfield Railway Company	12/31/1903	12/01/1909	See Illinois Terminal Railroad Company
St. Louis & Staunton Railway Company	11/01/1907	12/01/1909	See Illinois Terminal Railroad Company
St. Louis, Sturgis and Battle Creek Railroad Company, The	01/07/1884	11/14/1889	See New York Central Railroad Company (Delaware), The
St. Louis and Suburban Railway Company			Employer is not covered
St. Louis & Tennessee River Packet Company			Employer is not covered
St. Louis Terminal Railway Company	11/09/1892	01/14/1953	Company's railroad operated by the Terminal Railroad Association of St. Louis
St. Louis Terminal Warehouse Company			Employer is not covered
St. Louis Transfer Company			Employer is not covered
St. Louis Transfer Railway Company	06/25/1884	07/14/1955	Ceased operations and properties acquired by the Terminal Railroad Association of St. Louis
St. Louis Transit Company			Employer is not covered
St. Louis, Troy and Eastern Rail Road Company, The	08/16/1899	12/31/1927	Records prior to 1903 are not available. See Illinois Terminal Railroad Company
St. Louis & Troy Railroad Company	03/20/1933	01/31/1961	No records are available
St. Louis Valley Railway	03/25/1901	04/30/1903	See Missouri Pacific Railroad Company
St. Louis, Vandalia and Terre Haute Railroad Company, The	02/01/1865	12/31/1904	See Pennsylvania Railroad Company
St. Louis, Watkins and Gulf Railway Company	05/26/1902	08/31/1909	See Missouri Pacific Railroad Company
Sainte Marie Union Depot Company	03/12/1900	08/31/1952	
St. Maries River Railroad Company	05/01/1980	DATE	Owned by Potlatch Corporation
St. Marys & Eastern Railroad Company	01/14/1911	12/29/1919	
St. Marys and Kingsland Railroad Company, The	03/16/1906	03/05/1911	See St. Marys Railroad Company
St. Marys Railroad Company	01/11/1924	NA	See Durango Railroad Corporation, Termination was cancelled see B.C.D. 04-55.
St. Marys Railroad, LLC	01/11/1924	DATE	See Durango Railroad Corporation Continued as covered Employer as it was prior to B.C.D. 03-05.01 dated 1/15/03
Atlantic, Waycross & Northern Railroad Company	03/06/1911	01/24/1924	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
St. Marys and Kingsland Railroad Company, The	03/16/1906	03/05/1911	
St. Mary Railway West, LLC	06/04/2004	DATE	AN Employer as of June 4, 2004, the date it began operations. See G-215
St. Marys and Southwestern Railroad Company	12/31/1893	01/28/1897	No records are available. See Pittsburg, Shawmut and Northern Railroad Company, The
St. Marys & Western Railroad Company	07/01/1906	01/01/1917	
St. Paul Bridge & Terminal Railway Company	10/12/1908	06/30/1934	Properties acquired by the Chicago Great Western Railway Company
St. Paul City Railway Company			Employer is not covered
St. Paul and Des Moines Railroad	05/26/1905	07/13/1911	See Chicago, Rock Island & Pacific Railroad Company
Saint Paul and Duluth Railroad Company	06/28/1877	06/30/1900	See Northern Pacific Railway Company
St. Paul Foundry Company			Not covered. In 03/1943, name was changed to the St. Paul Engineering & Manufacturing Co.
St. Paul and Kansas City Short Line Railroad Company	02/18/1911	02/28/1986	See Chicago, Rock Island & Pacific Railroad Company
St. Paul, Minneapolis and Manitoba Railway Company, The	05/23/1879	11/01/1907	Operated by the Great Northern Railway Company
Saint Paul and Northern Pacific Railway Company	05/09/1883	11/02/1896	See Northern Pacific Railway Company
St. Paul Terminal and Transfer Company	05/21/1902	05/06/1903	See Chicago, Rock Island & Pacific Railroad Company
St. Paul Union Depot Company	01/22/1879	03/02/2000	Ceased being an employer on March 2, 2000, when sale of Railroad Assets occurred
Billings Public Stockyards	05/09/1941	10/31/1944	Name by which Saint Paul used for the operation of its Billing, MT branch
Billings Union Stockyards	09/23/1940	05/08/1941	Name by which Saint Paul Union Stockyards Co. was known during this period
Saint Paul Union Stockyards Company	06/30/1886	07/31/1941	
St. Tamany and New Orleans Railways and Ferry Company	02/13/1909	01/01/1916	No records are available
Salem, Falls City and Western Railway Company, The	10/24/1901	06/30/1915	See Southern Pacific Company
Salem Railroad, The	09/30/1892	11/15/1902	No records are available. See Pittsburgh, Lisbon & Western Railroad Company, The
Salem, Winona and Southern Railroad Company	05/21/1908	02/17/1929	No records are available
Salida Hospital, Inc.			Employer is not covered
Salina Northern Railroad Company, The	12/14/1914	06/30/1924	See Atchison, Topeka and Santa Fe Railway Co., The
Salina and Santa Fe Railway Company	02/23/1924	07/01/1924	See Atchison, Topeka and Santa Fe Railway Co., The
Salina, Sterling and El Paso Railroad Company	12/17/1883	01/10/1891	See Missouri Pacific Railroad Company
Saline Bayou Railway Company	07/01/1906	06/30/1911	No records are available
Saline River Railway Company	07/01/1904	01/31/1914	No records are available
Saline Valley Railway Company	04/06/1907	04/10/1917	See New York Central Railroad Company (Delaware), The
Salmen Brick & Lumber Company			Employer is not covered
Salmon Creek Lumber Company			Employer is not covered
Salmon River Railroad Company	07/01/1902	06/30/1906	Operated by the Oregon Short Line RR Co. - See Union Pacific Railroad Company.
Salt Lake City Southern Railroad Company, Inc.	04/01/1993	10/18/1999	Subsidiary of Railtex, Inc.. Assets sold to Utah Railway, BA # 2746

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Salt Lake City Union Depot and Railroad Company, The	05/29/1907	12/31/1978	January 1, 1979, merged into the Denver and Rio Grande Western Railroad Company
Salt Lake and Eastern Railway Company	09/21/1888	01/03/1898	See Denver and Rio Grande Western Railroad Company, The
Salt Lake and Fort Douglas Railway Company	09/27/1883	01/03/1898	See Denver and Rio Grande Western Railroad Company, The
Salt Lake, Garfield and Western Railway Company	10/28/1916	DATE	Records prior to January 1907 are not available
Salt Lake & Los Angeles Railway Company	07/13/1892	10/27/1916	
Saltair Railway Company	10/15/1891	07/12/1892	
Salt Lake Joint Car Inspection and Interchange Bureau, The	03/01/1923	01/17/1929	See Union Pacific Railroad Company
Salt Lake Livery and Transfer Company			Not an employer and service is not creditable
Salt Lake & Los Angeles Railway Company	07/13/1892	10/27/1916	See Salt Lake, Garfield and Western Railway Company
Salt Lake & Mercur Railroad Company	07/01/1895	12/01/1913	No records are available
Salt Lake & Ogden Railway Company	03/17/1896	08/19/1917	Records prior to June 1915 are not available. See Bamberger Railroad Company.
Salt Lake Rail & Bus Terminal Company	07/01/1947	05/31/1957	See Bamberger Railroad Company
Salt Lake Terminal Company	11/29/1913	07/01/1947	
Salt Lake Stock Yards Operating Company	09/01/1960	07/15/1967	See North Salt Lake Livestock Company
Salt Lake Terminal Company	11/29/1913	07/01/1947	
Salt Lake Union Stock Yards	12/31/1916	08/31/1960	See Salt Lake Stock Yards Operating Company
Salt Lake and Utah Railroad Company	10/05/1912	04/30/1938	Records prior to August 1914 are not available. See Salt Lake & Utah Railroad Corporation, The.
Salt Lake & Utah Railroad Corporation, The	05/01/1938	07/14/1946	
Salt Lake and Utah Railroad Company	10/05/1912	04/30/1938	
Salt Lake and Western Railway Company	05/30/1881	07/26/1889	See Union Pacific Railroad Company
Saltair Railway Company	10/15/1891	07/12/1892	See Salt Lake, Garfield and Western Railway Company
Saltville Railroad Company	01/01/1982	3/31/1995	Employer coverage terminated 3/31/1995 the date Saltville Railroad Company merged into L&S Holding.
Saluda Motor Lines, Inc.			Employer is not covered.
SamOset Company, The	07/05/1925	01/01/1932	
Samuels Pacific Industries, Inc.	02/13/1997	12/31/2000	Ceased operatios 12/31/2000, and became an inactive corp 4/13/2001.
San Antonio and Aransas Pass Railway Company, The	08/28/1884	06/30/1934	See Texas and New Orleans Railroad Company
San Antonio Belt and Terminal Railway Company	05/02/1912	03/16/1992	Operated by the Missouri-Kansas-Texas Railroad Company of Texas since 04/01/1923
San Antonio Car Interchange Association	12/01/1922	03/02/1956	Ceased being an employer on March 2, 1956. The date International-Great Northern Railroad Company was merged into Missouri Railroad Company
San Antonio Central Railroad, LLC	09/01/2012	DATE	San Antonio Central Railroad, LLC became an employer on September 1, 2012, the date as of which it first compensated employees.
San Antonio, Fredericksburg & Northern Railway Company	11/01/1913	12/31/1917	See Fredericksburg & Northern Railway Company.
San Antonio & Gulf Railroad	05/29/1897	08/09/1905	See Texas and New Orleans Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
San Antonio and Gulf Shore Railway Company	12/22/1893	05/29/1897	See Texas and New Orleans Railroad Company
San Antonio Horse and Mule Market			Employer is not covered
San Antonio Public Service Company			Employer is not covered
San Antonio & Rio Grande Valley Railway, The	12/31/1909	05/31/1912	See St. Louis, Brownsville and Mexico Railway Company, The
San Antonio Southern Railway Company	01/01/1920	03/02/1956	Merged into the Missouri Pacific Railroad Company
Artesian Belt Railroad	09/01/1909	12/31/1919	
San Antonio Traction Company			Employer is not covered
San Antonio, Uvalde & Gulf Railroad Company	04/19/1909	03/02/1956	Merged into the Missouri Pacific Railroad Company
Crystal City and Uvalde Railroad Company	12/09/1909	04/03/1912	
San Augustine County Lumber Company			Employer is not covered
San Benito and Rio Grande Valley Interurban Railway Co.	07/01/1912	08/22/1912	See San Benito and Rio Grande Valley Railway Company
San Benito and Rio Grande Valley Railway Company	04/19/1909	03/02/1956	Merged into the Missouri Pacific Railroad Company
San Benito and Rio Grande Valley Interurban Railway Co.	07/01/1912	08/22/1912	
San Bernardino Associated Governments			Employer is not covered. A Governmental entity of San Bernardino County, CA
San Bernardino Valley Traction Company	06/01/1903	09/01/1911	See Pacific Electric Railway Company
San Diego & Arizona Eastern Railway Company	09/09/1931	04/30/2001	Coverage terminated effective April 30, 2001
Coronado Railroad Company	02/04/1887	07/31/1906	
National City & Otay Railway Company	01/01/1889	06/30/1908	
San Diego and Arizona Railway Company	12/15/1906	01/31/1933	
San Diego, Cuyamaca and Eastern Railway Company	04/01/1889	08/31/1909	
San Diego and Cuyamaca Railway Company	09/01/1909	03/01/1912	
San Diego and Southeastern Railway Company	03/02/1912	09/30/1917	
San Diego Southern Railway Company	07/01/1908	03/01/1912	
San Diego & Arizona Eastern Transportation Company	11/01/1979	11/30/1984	Subsidiary of Kyle Railways, Inc.
San Diego and Arizona Railway Company	12/15/1906	01/31/1933	See San Diego & Arizona Eastern Railway Company
San Diego, Cuyamaca and Eastern Railway Company	04/01/1889	08/31/1909	See San Diego & Arizona Eastern Railway Company
San Diego and Cuyamaca Railway Company	09/01/1909	03/01/1912	See San Diego & Arizona Eastern Railway Company
San Diego Electric Railway Company			Employer is not covered
San Diego & Imperial Valley Railroad Company, Inc.	09/17/1984	DATE	Subsidiary of Railtex, Inc.
San Diego Northern Railway			Employer is not covered. Formed by the North San Diego County Transit Development Board
San Diego and Southeastern Railway Company	03/02/1912	09/30/1917	See San Diego & Arizona Eastern Railway Company
San Diego Southern Railway Company	07/01/1908	03/01/1912	See San Diego & Arizona Eastern Railway Company
San Francisco, Napa and Calistoga Railway	11/10/1911	03/01/1936	Company's properties acquired by San Francisco and Napa Valley Railroad

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
San Francisco and Napa Valley Railroad	03/01/1936	04/04/1957	
San Francisco, Napa and Calistoga Railway	11/10/1911	03/01/1936	
San Francisco, Vallejo & Nappa Valley Railroad	12/06/1906	10/30/1911	
San Francisco and North Pacific Railroad Company	07/12/1877	03/13/1889	See Northwestern Pacific Railroad Company
San Francisco and North Pacific Railway Company, The	03/13/1889	09/30/1898	See Northwestern Pacific Railroad Company
San Francisco and Northwestern Railway Company	07/01/1903	01/07/1907	See Northwestern Pacific Railroad Company
San Francisco Bay Railroad, Inc.	12/31/2000	DATE	Name changed from LB Railco, Inc. A/K/A "Landbridge" to San Francisco Bay Railroad, Inc., effective 1/24/08.
San Francisco, Oakland and San Jose Consolidated Railway Co.	03/06/1908	03/21/1912	Predecessor of Oakland Terminal Railroad Company
San Francisco-Oakland Terminal Railways	03/21/1912	07/17/1923	Properties acquired by Key System Transit Co. on 07/17/1923
San Francisco Overland Routes			Employer is not covered
San Francisco Port Commission	01/01/1892	DATE	
State Belt Railroad of California	01/01/1892	02/06/1969	Name by which San Francisco Port Commission was known during this period
San Francisco and Portland Steamship Co. of California	08/26/1904	03/18/1912	See Union Pacific Railroad Company
San Francisco and Portland Steamship Co. of Utah	03/18/1912	10/31/1924	
San Francisco-Sacramento Railroad Company	01/26/1920	12/31/1928	See Sacramento Northern Railway
San Francisco and San Joaquin Valley Railway Company	02/26/1895	06/30/1902	See Atchison, Topeka and Santa Fe Railway Co., The
San Francisco State Belt Railroad			See San Francisco Port Commission
San Francisco, Vallejo & Napa Valley Railroad	06/06/1906	10/30/1911	See Francisco and Napa Valley Railroad
San Gabriel Valley Rapid Transit Railway	07/29/1887	06/11/1892	See Southern Pacific Company
San Joaquin & Eastern Railroad Company	08/31/1912	08/15/1933	Service subsequent to 08/15/1933 is not creditable
San Joaquin & Sierra Nevada Rail Road Company	03/28/1882	05/14/1888	See Southern Pacific Company
San Joaquin Valley Railroad Co.	01/01/1992	DATE	Subsidiary of Kyle Railways, Inc.
San Joaquin Valley Railroad Company	03/04/1891	09/30/1892	See Southern Pacific Company
San Jose, Los Gatos Interurban Railway Company	05/06/1903	06/30/1909	See Southern Pacific Company and Visalia Electric Railroad Company
San Jose Railroad			Employer is not covered
San Luis Central Railroad Company, The	02/18/1913	DATE	
San Luis & Rio Grande Railroad, Inc.	06/28/2003	DATE	Owned by RailAmerica, Inc.
San Luis Southern Construction Company			Not an employer and service is not creditable
San Luis Southern Railway Company, The	07/03/1909	01/31/1927	No records are available. See Southern Rock Asphalt Company
San Luis Valley Southern Railway Company, The	02/01/1928	12/31/1954	Companies properties were acquired by the Southern San Luis Valley Railroad Co., 01/01/1955
San Manuel Arizona Railroad Company	02/02/1955	DATE	Subsidiary of BHP Copper, Inc.
San Mateo County Transit District			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
San Pedro, Los Angeles & Salt Lake Railroad Company	04/01/1901	08/24/1916	See Union Pacific Railroad Company
San Pedro Operating Company, LLC D/B/A San Pedro Southwestern	11/01/2003	DATE	Owned by Arizona Railroad Group, LLC
San Pedro & Southwestern Railway	06/15/1992	12/01/1994	Name changed to SWKR Operating Company, Inc. effective 12/02/1994. Sub. of Kyle Railways, Inc.
San Pete Valley Railway Company	06/29/1874	07/31/1908	See Denver and Rio Grande Western Railroad Company, The
Sand Springs Inter-Urban Railway Company	02/06/1911	02/09/1912	See Sand Springs Railway Company
Sand Springs Orphans' Home			Employer is not covered
Sand Springs Railway Company	02/06/1911	DATE	
Sand Springs Inter-Urban Railway Company	02/06/1911	02/09/1912	
Sandersville Railroad Company	09/18/1893	DATE	
Sandersville & Tennille Railroad Company	03/04/1875	08/08/1893	See Georgia & Florida Railroad
Sands & Company, Inc.			Not an employer and service under various contracts is not creditable
Sandusky and Columbus Short Line Railway Company, The	04/20/1889	01/13/1894	See Pennsylvania Railroad Company
Sandusky-Fremont & Southern Railway Company	04/30/1906	05/14/1938	
Sandusky, Norwalk and Mansfield Electric Railway Company	07/01/1911	03/25/1921	Service prior to 07/01/1911 is not creditable. No records are available
Sandusky Portland Cement Company			Employer is not covered
Sandy River Railroad Company	02/04/1887	01/29/1908	See Sandy River and Rangeley Lakes Railroad
Sandy River and Rangeley Lake Railroad	01/30/1908	07/08/1932	See Maine Central Railroad Company, The
Sandy River and Rangeley Lake Railroad	04/17/1933	06/30/1935	Service subsequent to 6/30/1935 is not creditable.
Franklin and Megantic Railroad Company	02/04/1887	06/29/1897	
Franklin and Megantic Railway Company	06/30/1897	01/29/1908	
Madrid Railroad Company	06/03/1902	07/01/1908	
Phillips and Rangeley Railroad Company	07/01/1892	06/30/1908	
Sandy River Railroad Company	02/04/1887	01/29/1908	
Sandy Valley & Elkhorn Railway Company, The	08/04/1902	12/19/1933	See Chesapeake and Ohio Railway Company, The
Sanford and Cape Porpoise Railway	10/11/1897	04/01/1904	Service is creditable at least with respect to its railway operations. See York Utilities Company.
Sanford and Eastern Railroad Corporation	04/01/1949	11/30/1961	On 04/01/1949, Sanford & Eastern RR Corp. acquired the railroad properties of the York Utilities Co.
Sanford and Everglades Railroad Company	07/31/1908	10/12/1913	See Atlantic Coast Line Railroad Company
Sanford Lumber Company			Employer is not covered
Sanford and St. Petersburg Railway Company	08/12/1893	03/31/1903	See Atlantic Coast Line Railroad Company
Sanford and Troy Railroad Company	07/31/1909	02/01/1912	See Norfolk and Southern Railway Company.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Sangamon Valley Railway			Employer is not covered.
Sanitary Car Cleaning Company	01/01/1906	12/31/1909	
Sanoddy Valley Railroad Company, The	06/25/1908	03/31/1916	No records are available. See DeKalb & Western Railroad Company.
Santa Ana and Newport Railway Company	11/07/1892	11/22/1899	See Southern Pacific Company
Santa Ana Rail Road	04/23/1889	11/18/1892	See Southern Pacific Company
Santa Clara Lumber Company			Employer is not covered
Santa Cruz, Big Tree & Pacific Railway Company	08/17/1990	DATE	See g-215 In files
Santa Fe, Albuquerque & Pacific Railroad Company			Santa Fe Central Railway Company was known by this name prior to 07/22/1901
Santa Fe Central Railway Company	12/07/1900	09/21/1908	See Atchison, Topeka and Santa Fe Railway Co., The
Santa Fe Coast Lines Hospital Association	07/25/1904	02/28/1949	01/01/1967 name changed to Santa Fe Employes Hosp. Assn-Coast Lines. Has not been an employer since February 28, 1949.
Santa Fe Dock and Channel Company	10/01/1910	12/14/1925	See Gulf, Colorado and Santa Fe Railway Company
Santa Fe Employees Hospital Association	06/10/1891	07/01/1996	Employer coverage terminated
G.C. & S. F. Hospital Association	06/10/1891	11/02/1965	Name by which Santa Fe Employees Hospital Assn was known during this period
Santa Fe Coast Lines Hospital Association	07/25/1904	02/28/1949	
Santa Fe Employees Hospital Association-Coast Lines	07/25/1904	02/28/1949	
Santa Fe Employes Hospital Association-Coast Lines	07/25/1904	02/28/1949	Ceased to be an employer as of 03/01/1949. Until 1/1/1967 was known as Santa Fe Coast Line Hosp.
Santa Fe and Grand Canyon Railroad Company, The	07/31/1897	07/19/1901	See Atchison, Topeka and Santa Fe Railway Co., The
Santa Fe Land Improvement Company			Employer is not covered
Santa Fe Memorial Hospital			Employer is not covered
Santa Fe Northern Railroad			Employer is not covered. Organized under the name of Cuba Extension Railroad
Santa Fe Northwestern Railway Company	08/16/1920	02/05/1943	No records are available
Santa Fe Pacific Railroad Company			Employer is not covered. See prior register.
Santa Fe, Prescott and Phoenix Railway Company, The	05/27/1891	01/21/1912	See Atchison, Topeka and Santa Fe Railway Co., The
Santa Fe Railway Employes Association	06/07/1887	07/01/1891	Succeeded by the AT&SF Hospital Association effective 07/01/1891
Atchison Railroad Employes' Association	04/29/1884	06/07/1887	Succeeded by the Santa Fe Railway Employes Association effective 06/07/1887
Santa Fe, Raton and Eastern Railroad Company, The	02/09/1905	12/31/1923	See Atchison, Topeka and Santa Fe Railway Co., The
Santa Fe Refrigerator Despatch Company, The	02/21/1902	12/30/1918	See Atchison, Topeka and Santa Fe Railway Co., The
Santa Fe, San Juan & Northern Railroad	09/23/1929	12/02/1932	No records are available
Santa Fe Southern Railway Company	01/24/1889	07/01/1895	See Denver and Rio Grande Western Railroad Company, The
Santa Fe Southern Railway, Inc.	03/13/1992	DATE	See G-215 in files
Santa Fe Terminal Services, Inc.	01/02/1974	12/31/1992	Ceased to be an employer on close of business on 12/31/1992, the last year in which empl were reportedly compensated
Santa Fe Tie and Lumber Preserving Company	10/08/1912	04/30/1950	See Gulf, Colorado and Santa Fe Railway Company

Employer	Covered From	Covered To	Remarks
Texas Tie and Lumber Preserving Company	12/16/1896	12/02/1912	
Santa Fe Trail Stages, Inc.			Employer is not covered
Santa Fe Trail Transportation Company			Employer is not covered. Prior to 02/11/1937, known as the Southern Kansas Stage Lines Co.
Santa Fe Trails of Illinois, Inc.			Employer is not covered
Santa Fe Transportation Company	12/01/1954	05/31/1968	An employer with respect only to its passenger bus operations
Santa Maria Valley Railroad Company	07/14/1911	09/29/2006	ceased to be an employer under the jurisdiction sept 29, 2006.
Santa Teresa Southern Railroad, LLC	06/01/2012	DATE	Employer was ruled to be covered on June 1, 2012 the date as of which it first began operations.
Santangelo, Joseph A. See S. FL Regional Transportation Authority			
Sappi Fine Paper North America			See S. D. Warren Company d/b/a Sappi Fine Paper North America
Sapulpa Electric Interurban Railway Company	01/09/1917	11/01/1921	See Sapulpa Union Railway Company
Sapulpa and Oil Field Railroad Company	09/29/1915	09/28/1917	See St. Louis-San Francisco Railway Company
Sapulpa Union Railway Company	01/01/1934	10/20/1943	After 10/20/1943, known as the Tulsa-Sapulpa Union Railway Co. See Tulsa-Sapulpa Union Railway Co.
Saranac & Lake Placid Rail Road Company	06/13/1890	12/31/1896	See Delaware and Hudson Railroad Corporation, The
Saratoga & Encampment Railway Company	09/20/1905	05/07/1928	See Saratoga & Encampment Valley Railroad Company.
Saratoga & Encampment Valley Railroad Company	05/08/1928	07/31/1951	Company's properties were acquired by the Union Pacific Railroad Company
Saratoga & Encampment Railway Company	09/20/1905	05/07/1928	
Saratoga and North Creek Railway, LLC	07/08/2011	DATE	Became an employer under the RR and RUI acts effective July 18, 2011, the date as of which it first began operations.
Saratoga & Schuylerville Railroad Corporation	01/01/1946	12/25/1956	
Sardis & Delta Railroad Company	12/31/1901	03/01/1929	No records are available
Sault Ste. Marie Bridge Company	10/11/1987	DATE	Owned by Wisconsin Central Corp.
Sault Ste. Marie and Marquette Railroad Company	02/06/1880	03/09/1887	See Duluth, South Shore and Atlantic Railroad Company
Sault Ste. Marie and Southwestern Railway Company	03/29/1886	06/03/1893	See Chicago, St. Paul, Minneapolis and Omaha Railway Company
Fairchild & Mississippi River Railway Company	03/29/1886	07/16/1887	Name by which Sault Ste. Marie & Southwestern Railway Company was known during this period
Saunders, George W., Live Stock Commission Company			Employer is not covered
Savage Bingham and Garfield Railroad Company	08/06/07	DATE	Became an employer under the RR and RUI acts effective August 6, 2007.
Savage River Railroad	12/31/1902	05/23/1906	See Savage River Railroad Company
Savage River Railroad Company	05/24/1906	01/01/1912	No records are available
Savage River Railroad	12/31/1902	05/23/1906	
Savannah, Americus and Montgomery Railway, The	12/26/1888	08/13/1895	See Seaboard Air Line Railroad Company
Savannah, Americus and Montgomery Railway Company	02/24/1892	08/16/1895	See Georgia Southwestern and Gulf Railroad Company, The

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Savannah & Atlanta Railway	12/08/1915	12/31/1938	See Savannah & Atlanta Railway Company
Savannah & Atlanta Railway Company	01/01/1939	12/31/1963	Subsidiary of Norfolk Southern Corporation. Merged into Central of Georgia Railroad Company.
Brinson Railway Company	05/27/1907	03/25/1914	
Savannah & Atlanta Railway	12/08/1915	12/31/1938	
Savannah & Northwestern Railway	03/26/1914	07/16/1917	
Savannah and Atlantic Railroad	02/27/1890	12/30/1895	See Central of Georgia Railway Company
Savannah and Augusta Northern	05/14/1910	11/14/1911	11/15/11-08/31/15, operated by the Savannah & Statesboro Railway Co.. See Georgia & Florida Railroad
Savannah, Augusta & Northern Railway	07/01/1908	05/13/1910	No records are available. See Georgia & Florida Railroad
Savannah, Augusta and Northern Railway Company, The	01/01/1909	10/06/1915	No records are available. See Midland Railway Company
Savannah, Florida and Western Railway Co., The	02/29/1876	06/30/1902	See Atlantic Coast Line Railroad Company
Savannah, Griffin and North Alabama Railroad Co.	03/01/1854	11/26/1890	See Central of Georgia Railway Company
Savannah, Hinesville & Western Railroad	02/11/1916	01/01/1917	
Flemington, Painesville & Western Railroad	01/01/1913	02/10/1916	
Savannah & Memphis Railroad Company	02/20/1866	06/09/1880	See Central of Georgia Railway Company
Savannah & Northwestern Railway	03/26/1914	07/16/1917	See Savannah & Atlanta Railway Company
Savannah Port Terminal Railroad, Inc.	06/09/1998	DATE	
Savannah River Lumber Company			Employer is not covered
Savannah River Terminal Company	07/07/1916	6/21/1990	Ceased to be an employer on 6/21/1990, when it merged into csx transportation.
Savannah and Southern Railway	12/10/1909	01/01/1923	Operated as separate entities from 12/10/1909 to 03/13/1912 and from 03/14/1912 to 01/01/1923
Savannah State Docks Railroad Co. (SSDK)	03/01/1953	06/08/1998	Unincorporated organization created by Georgia Ports Authority
Savannah and Statesboro Railway Company	10/14/1897	02/14/1933	No records are available. See Georgia & Florida Railroad.
Cuyler and Woodburn Railroad Company	06/28/1896	10/13/1897	
Savannah and Tybee Railway Company	12/31/1888	02/26/1890	See Central of Georgia Railway Company
Savannah Union Station Company	09/24/1900	08/16/1962	Records prior to 1910 are not available. See Seaboard Air Line Railroad Company.
Savannah and Western Railroad Company	10/09/1885	12/01/1895	See Central of Georgia Railway Company
Savarins Inc. (The)			Employer is not covered
Sawyer and Austin Lumber Company			Employer is not covered
Sawman Coal and Coke Company, The			Employer is not covered
Sayer Lumber Company			Employer is not covered
Sayre & Southwestern Railroad Company			Employer is not covered
Scenic Rail Dining, Inc.			Employer is not covered
Schaefer Equipment, Inc.			Investigation closed 07/15/1992. Subsidiary of Schaefer Manufacturing, Inc.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Schenectady Railway Company			Employer is not covered
Schlesser Leather Company			Employer is not covered
Schoharie Valley Railway Company	03/09/1880	09/15/1942	See Delaware & Hudson RR Corporation, The
Schuyler Brothers			See Grain Door Reclamation and Cooperage Service
Schuyler Railway Company	04/01/1902	05/11/1905	See Nelson & Albemarle Railway Company
Schuykill and Lehigh Valley Railroad Company, The	03/11/1887	12/31/1949	Merged into Lehigh Valley Railroad Company
Schuykill Navigation Company	04/09/1902	06/03/1931	
Schuykill Transportation Company			Employer is not covered
Scioto Valley and New England Railroad Company	02/02/1890	07/21/1890	See Norfolk and Western Railway Company
Scioto Valley Railway Company	02/23/1875	02/01/1890	See Norfolk and Western Railway Company
Scioto Valley Railway and Power Company, The	06/08/1923	03/12/1932	See Ohio-Midland Light and Power Company
Scioto Valley Traction Company, The	09/08/1899	06/08/1923	See Ohio-Midland Light and Power Company
Scootac Railway Company	06/30/1903	01/01/1933	Service prior to 06/30/1903 is not creditable. No records are available.
Scott Bros., Incorporated			Not an employer and service is not creditable
Scott City Northern Railroad Company	12/31/1912	08/19/1913	See Colorado, Kansas & Oklahoma Railroad Company
Scottdale Connecting Railroad			Employer is not covered
Scott's Hotel Ticket Offices	05/01/1900	01/16/1923	See Chicago Railways Hotel Ticket Offices
Scotts Run Railway Company, The	07/07/1923	02/05/1925	See Monongahela Railway Company, The
Scranton & Binghamton Railroad Company			Employer is not covered
Scranton & Binghamton Traction Company			Employer is not covered
Scranton Coal Company			Employer is not covered. Status subsequent to 05/27/1937 has not been ruled upon.
Scranton, Dunmore & Moosic Lake Railroad Company			Employer is not covered
Scranton, Montrose & Binghamton Railroad Company			Employer is not covered
Scranton Railway Company			Employer is not covered
Scranton and Spring Brook Railroad Company			Employer is not covered
Scranton Transit Company			Employer is not covered
SCTRR, LLC d/b/a South Central Tennessee Railroad	01/03/2001	DATE	
S. D. Warren Company d/b/a Sappi Fine Paper North America			Employer is not covered
S D R Holding Company	02/22/2011	DATE	See Dakota Southern Railway name change to SDR Holding Company
Sea Lion Railroad			See Adventure Trail, Inc. d/b/a Sea Lion Railroad
Sea View Railroad Company	07/01/1900	07/01/1911	An employer at least with respect to its railway operations. No records are available.
Seaboard Air Line			An unincorporated association which operated various railroads

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Seaboard Air Line Railroad Company	11/15/1915	06/30/1967	07/31/1946, name was changed from Seaboard Air Line Railway Company 7/01/1967, merged with 7/01/1967, merged with Atlantic Coast Line RR Co. & surviving company became Seaboard Coast Line. Atlantic Coast Line RR Co. & surviving company became Seaboard Coas
Abbeville and Waycross Railroad Company, The	11/12/1889	08/14/1896	
Alafia, Manatee and Gulf Coast Railway Company	06/05/1897	07/05/1906	
Americus, Preston and Lumpkin Railroad Company, The	06/17/1884	12/25/1888	
Atlantic and Birmingham Air Line Railway	05/20/1903	11/03/1909	
Atlantic Coast Line Railroad Company	04/23/1900	06/30/1967	Merged
Atlantic, Suwannee River and Gulf Railway Company	05/24/1893	11/04/1909	
Augusta, Tallahassee & Gulf Railroad Company	02/15/1885	01/05/1891	
Carolina, Atlantic & Western Railway	04/06/1914	11/07/1915	
Carolina Central Railroad Company, The	06/25/1880	11/07/1901	
Carolina Western Railroad	11/17/1823	12/31/1870	
Carrabelle, Tallahassee and Georgia Railroad Co., The	01/05/1891	07/01/1906	
Catawba Valley Railway	01/02/1908	10/31/1909	
Chesterfield & Kershaw Railroad	12/24/1889	11/07/1901	
Columbus Railroad Company	09/00/1866	01/01/1902	
Columbus Southern Railway Company	12/27/1886	12/11/1896	
Durham and Northern Railway Company	02/02/1887	09/13/1901	
East Florida and Atlantic Railroad Company	04/09/1891	01/17/1894	
East and West Railroad Company	05/08/1894	05/19/1903	
East and West Railroad Company of Alabama, The	02/20/1882	05/07/1894	
Florida Central and Peninsular Railroad Company	01/20/1893	08/25/1903	
Florida Central and Peninsular Railroad Company, The	11/17/1888	01/19/1893	
Florida, Georgia and Western Railway Company, The	12/31/1891	06/07/1895	
Florida Railway and Navigation Company	03/05/1884	04/30/1889	
Georgetown and Lane's Railroad Company	12/20/1881	06/08/1887	
Georgetown and Western Railroad Company, The	06/09/1887	04/30/1915	
Georgia and Alabama Railway	07/27/1895	02/20/1902	
Georgia, Carolina and Northern Railway Company, The	02/06/1887	11/07/1901	
Georgia, Florida & Alabama Railway Company	04/22/1901	12/31/1927	
Georgia Pine Railway Company	12/31/1895	04/22/1901	
McRae Terminal Railway	11/22/1905	04/02/1908	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
North and South Carolina Railway Company	11/28/1908	04/05/1914	
Orlando and Winter Park Railway Company, The	11/20/1886	05/31/1891	
Palmetto Railroad Company	02/07/1883	11/15/1895	
Palmetto Railway Company, The	10/15/1895	11/07/1901	
Plant City, Arcadia & Gulf Railway	01/23/1905	10/31/1909	
Raleigh and Augusta Air Line Railroad Company	12/31/1871	11/07/1901	
Raleigh and Gaston Railroad Company, The	01/01/1851	11/07/1901	
Richmond, Petersburg and Carolina Railroad Co., The	05/07/1892	04/09/1900	
Savannah, Americus and Montgomery Railway, The	12/26/1888	08/13/1895	
Seaboard Air Line Railway	07/01/1900	11/30/1915	
Seaboard Air Line Railway Company	11/15/1915	07/31/1946	Name by which Seaboard Air Line Railroad Company was known during this period
Seaboard and Roanoke Railroad Company, The	02/01/1849	06/30/1900	
South Bound Railroad Company, The	02/09/1882	11/07/1901	
South Carolina Western Railway	03/29/1910	04/05/1914	
Tallahassee, Perry and Southeastern Railway	11/22/1905	10/31/1909	
Tallahassee Southeastern Railway Company	05/30/1895	04/17/1906	
Tampa and Gulf Coast Railway	03/28/1909	05/19/1913	
Tavares, Orlando and Atlantic Railroad Company	10/10/1901	04/14/1891	
Seaboard Air Line Railway	07/01/1900	11/30/1915	No records are available. See Seaboard Air Line Railroad Company.
Seaboard Air Line Railway Company	11/15/1915	07/31/1946	Name changed to Seaboard Air Line Railroad Company effective 08/01/1946
Seaboard-Bay Line Company	05/01/1922	06/01/1923	Service is creditable as service to the Seaboard Air Line Railway Co. See Seaboard Air Line RR Co.
Seaboard Coal Dock Company			Not an employer & service under contract with Pennsylvania Railroad Co. is not creditable
Seaboard Coast Line Railroad Company	07/01/1967	12/31/1982	01/01/1983, name changed to Seaboard System Railroad, Inc.
Atlantic Land & Improvement Company	01/01/1972	DATE	Subsidiary
Louisville & Nashville Railroad Company	03/01/1850	12/31/1982	Merged
Piedmont & Northern Railroad Company	02/24/1911	06/30/1969	Merged
Seaboard Contracting Company, Inc.			Not an employer & service under contract with Pennsylvania Railroad Co. is not creditable
Seaboard Equipment Company	08/29/1935	01/01/1938	See Seaboard Air Line Railroad Company
Seaboard Freight Lines, Inc.			Employer is not covered
Seaboard Railway Company of Alabama	01/20/1890	01/18/1900	See Alabama, Tennessee and Northern Railroad Company
Seaboard and Roanoke Railroad Company, The	02/01/1849	06/30/1900	See Seaboard Air Line Railroad Company.
Seaboard System Railroad, Inc.	07/01/1967	07/01/1986	07/01/1986, name changed to CSX Transportation Company
Atlanta & West Point Rail Road Company	12/00/1857	06/30/1886	Merged

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Columbia, Newberry & Laurens Railroad Company	12/00/1857	04/30/1984	Merged
Durham and Southern Railway Company	01/13/1904	04/15/1982	Merged
Seaboard Air Line Railroad Company	08/01/1946	06/30/1967	
Seaboard Air Line Railway Company	11/15/1915	07/31/1946	
Seaboard Coast Line Railroad Company	07/01/1967	12/31/1982	Name by which Seaboard System Railroad, Inc. was known during this period
Seaboard Terminal and Refrigeration Company	07/31/1926	05/31/1949	
Seaboard Transportation Company			Employer is not covered
Seabreeze Enterprises, LLC			Employer is not covered
Seacoast Railroad Company	05/16/1898	05/24/1901	See Pennsylvania-Reading Seashore Lines
Seagraves, Whiteface and Lubbock Railroad Co.	04/03/1990	12/31/1995	
Sea-Land Corporation			Employer is not covered. Wholly owned, first tier subsidiary of CSX Corporation
Sea-Land Industries U.S.A., Inc.			Employer is not covered. Subsidiary of Sea-Land Service, Inc.
Searoy & Des Arc Railroad Company	07/01/1899	03/24/1904	See Chicago, Rock Island & Pacific Railroad Company
Searoy and West Point Railroad Company	06/03/1882	06/11/1903	See Chicago, Rock Island & Pacific Railroad Company
Seashore Railroad Company	02/25/1892	08/26/1897	See Spokane, Portland and Seattle Railway Company
Seatrain Lines, Inc.			Employer is not covered
Seattle-Everett Traction Company			Employer is not covered
Seattle and International Railway Company	07/01/1896	03/31/1901	See Northern Pacific Railway Company
Seattle, Lake Shore and Eastern Railway Company	04/28/1885	06/30/1896	See Northern Pacific Railway Company
Seattle and Montana Railroad Company	03/31/1898	06/30/1907	See Great Northern Railway Company
Seattle and Montana Railway Company	03/07/1890	03/30/1898	See Great Northern Railway Company
Seattle and North Coast Railroad Company	03/17/1980	06/30/1985	Owned by North Coast Line, Inc.
Seattle and Northern Railway Company	08/09/1888	01/31/1902	From 12/01/1897 to 06/30/1900, leased to the Pacific Coast Co. See Great Northern way Company.
Seattle, Port Angeles and Lake Crescent Railway	11/27/1911	01/25/1915	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Seattle, Port Angeles and Western Railway Company	01/25/1915	01/01/1919	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Seattle and Rainier Valley Railway Company			Employer is not covered
Seattle, Renton & Southern Railway Company			Employer is not covered. Succeeded on 06/08/1916 by the Seattle & Rainier Valley Railway Co.
Seattle and San Francisco Railway and Navigation Company	12/31/1899	10/01/1903	See Northern Pacific Railway Company
Seattle, Southeastern Railway Company	09/13/1906	02/12/1912	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Seattle Transit System			Not covered. Also known as the "Div. of Municipal Railways (City of Seattle, Dept. of Public Works)"
Seattle Union Stockyards Company	06/09/1914	08/12/1960	Prior to 04/03/1950 known as the Union Stock Yards Company of Seattle

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Seaview Avenue Industrial Railway	01/01/1902	08/03/1931	See New York, New Haven and Hartford Railroad Company, The
Seaview Transportation Company, Inc.			Employer is not covered
Seaway Lines, Limited			Employer is not covered
Seaway Steamship Line, Limited			Employer is not covered
Sebasticook and Moosehead Railroad Company	07/15/1886	07/01/1911	Records prior to September 1910 are not available. See Maine Central Railroad Company, The.
Security Warehouse Company			Employer is not covered
Sedalia, Warsaw & South Western Railway Company	04/15/1891	01/18/1910	See Missouri Pacific Railroad Company
Sedalia, Warsaw and Southern Railway Company	09/16/1879	05/12/1917	See Missouri Pacific Railroad Company
Selden Excavating Company			Not an employer and service under various contracts is not creditable
Selma Electric Railway Company			Employer is not covered
Selma, Rome and Dalton Railroad Company	02/08/1867	02/11/1881	See Southern Railway Company
Selma Stock Yards Company			Employer is not covered
Selma Street and Suburban Railway Company			Employer is not covered. Succeeded in March 1918 by the Selma Traction Company.
Selma Traction Company			Employer is not covered. Succeeded on 04/10/1919 by the Selma Electric Railway Company.
Semet-Solvay Company			Employer is not covered
Seminole Construction Company	05/01/1922	01/31/1923	
Seminole Construction Company, Inc.	05/01/1923	02/20/1928	
Seminole Gulf Railway, L.P.	11/08/1987	DATE	
Seminole Travel and Tours			Employer is not covered
Semo Port Railroad, Inc., The	10/28/1994	DATE	Service performed by employees of Respondek under contract is creditable service. Wholly owned subsidiary of Southeast Missouri Regional Port Authority.
Senath Cooperage Company			Employer is not covered
Senger Coal & Ice Corporation			Not an employer and service is not creditable
Sequatchie Coal and Iron Company			See Nashville, Chattanooga & St. Louis Railway, The
Sequatchie Valley Railroad Company, Inc.	05/20/1986	DATE	
Service Annuity Plan of the Chgo. N Shore & Milwaukee RR	05/01/1924	DATE	A unit of the Chgo No. Shore & Milwaukee RR Co. & service is creditable as service to that employer
Servtex Materials Company			Not an employer and service is not creditable
Sesser Coal Company			Employer is not covered
Sewalls Point Social & Beneficial Association			See International Longshoremens Association-Coal Trimmers.
Seward Peninsular Railway Company	06/01/1906	10/01/1909	No records are available
Sewell Valley Railroad Company, The	11/22/1907	06/30/1927	See Chesapeake and Ohio Railway Company, The.
SF&L Railway Inc.	12/10/2001	10/31/2002	Investigation closed 05/20/1994. Ruled to be an employer effective 12/10/2001. N# 02-28 Q# 02-37

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Shamokin Valley Railroad Company	12/10/1988	DATE	SCV held creditable from Dec 10, 1988 thru date, report under 3264.
Shamokin Valley and Pottsville Railroad Company	03/25/1858	01/01/1980	Since 01/01/1911, operated by the Pennsylvania Railroad Company
Shamrock Associates, LTD			Investigation closed 02/09/1995
Shanahan Nugent & Company			Not an employer and service is not creditable
Shanley, B. M. & J. F., Company, The			Not an employer and service is not creditable
Shannon Arizona Railway Company	02/15/1910	01/01/1919	No records are available
Shannon Transport, Incorporated			Employer is not covered. Subsidiary of Gulf Resources & Chemical Corporation
Sharon Railway, The	07/16/1873	06/30/1953	See Erie Railroad Company
Sharon Steel Corporation			Employer is not covered
Sharp and Fellows Contracting Company			Not an employer and service is not creditable
Sharpsville Railroad Company, The	03/06/1876	02/18/1931	See Pennsylvania Railroad Company
Shattuck and Desmond Construction Company			Not an employer and service is not creditable
Shaver, C. H., News Company			Not an employer and service is not creditable
Shawmut Holding Company of New York			Service is creditable to the Pittsburg, Shawmut and Northern Railroad Company
Shawmut Mining Company			Employer is not covered
Shawmut Realty Corporation of Pennsylvania			Service is creditable to the Pittsburg, Shawmut and Northern Railroad Company
Shawnee Terminal Railroad Company (Iowa Corporation)	03/10/2009	DATE	Began Operations as covered employer as of 3/10/09 .
Shawnee and Muskingum River Railway Company, The	06/30/1889	12/31/1889	See New York Central Railroad Company (Delaware), The
Shawnee Terminal Railway Company	11/19/1996	3/10/2009	Ceased operations and ceased being a covered employer effective 3/10/2009
Shearwood Railway Company	01/10/1912	10/01/1937	
Sheboygan Railway and Electric Company			Employer is not covered
Sheet Metal Workers International Association	01/25/1888	DATE	
Amalgamated Sheet Metal Workers Int'l Alliance	01/01/1903	01/01/1924	Name by which Sheet Metal Workers Int'l Assn. was known during this period
Amalgamated Sheet Workers International Association	01/01/1896	01/01/1903	Name by which Sheet Metal Workers Int'l Assn. was known during this period
Sheffield & Birmingham Coal & Iron & Railway Company	05/16/1888	04/09/1889	See Southern Railway Company
Sheffield Car & Equipment Company			Employer is not covered
Sheffield Company, The	09/00/1918	08/01/1932	Service is creditable to the Southern Railway Company
Sheffield Farms Company, Inc.			Not an employer, at least since 1925
Sheffield Station Junction Railway			Subsidiary of the Locomotive Preservation & Operating Group, Inc.
Sheffield Steel Corporation			Employer is not covered
Sheffield and Tionesta Railway Company	06/01/1901	01/01/1945	No records are available
Tionesta Valley and Hickory Railway Company	03/26/1892	08/10/1911	
Tionesta Valley and Salmon Creek Railway Company	05/12/1893	05/31/1901	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Shelby County Railway Company	09/18/1906	03/30/1938	
Shelby Iron Company's Railroad (Shelby & Columbiana RR)	03/07/1886	09/23/1890	See Louisville and Nashville Railroad Company
Shelby Northwestern Railway Company	03/21/1911	03/30/1938	
Shelby Steel Tube Company			Employer is not covered
Shelbyville, Bloomfield & Ohio Railroad Company	03/17/1900	09/27/1901	See Louisville and Nashville Railroad Company
Shelbyville & Bloomfield Railroad Company	03/21/1898	03/16/1900	See Louisville and Nashville Railroad Company
Sheldon, G. W., & Company			Employer is not covered
Shell Oil Company, Incorporated			Employer is not covered
Shell Petroleum Corporation			Employer is not covered
Shell Oil Company, Incorporated			
Shell Pipe Line Corporation			Employer is not covered
Shenandoah Valley Railroad Company			See Greater Shenandoah Valley Development Company
Shenandoah Valley Railroad Company	02/01/1867	09/30/1890	See Norfolk and Western Railway Company
Shenandoah Valley Railway Company	12/02/1890	12/14/1890	See Norfolk and Western Railway Company
Shenango and Allegheny Railroad Company	04/01/1867	02/09/1888	See Bessemer and Lake Erie Railroad Company
Shenango Furnace Company			Employer is not covered.
Shenandoah Valley Railroad			See Greater Shenandoah Valley Develop
Shenango Valley Railroad Company	01/01/1887	01/01/1980	Since 12/22/1914, service is creditable to the New York Central Railroad Company
Shepang, Litchfield and Northern Railroad Company	05/10/1887	06/30/1898	See New York, New Haven and Hartford Railroad Company, The
Shepang Railroad Company	05/23/1873	05/31/1887	See New York, New Haven and Hartford Railroad Company, The
Shepard Transfer Company			Not an employer and service is not creditable
Sherer, Robert, & Company			Not an employer and service is not creditable
Sheridan Railway Company			Employer is not covered. Prior to sometime in 1916, known as the Sheridan Railway & Light Company.
Sheridan and Willamina Railroad Company	05/04/1907	03/31/1913	See Southern Pacific Company
Sheriff, Inc.	04/01/1961	02/01/1985	
Sherman, Shreveport & Southern Railway Company, The	02/01/1893	05/06/1901	Records for the 1895 are not available. See Missouri-Kansas-Texas Railroad Company of Texas
Sherman's Valley Transportation Company			Employer is not covered
Shevlin-Hixon Company			Employer is not covered
Shiawassie Coal Company			Employer is not covered
Shiely, J. L., Company, Inc.			Not an employer but service is creditable to the Great Northern Railway Company
ShipsCars Now, Inc	01/01/2011	DATE	Will be an employer on January 1,2011, The effective date of the corporate reorganization.
Ship Island, Ripley and Kentucky Railroad Company	03/16/1872	08/01/1889	See Gulf, Mobile and Ohio Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Shiple Company, The			Not an employer and service is not creditable
Shipper's Car Line Corporation			Employer is not covered
Shore Fast Line, Inc., The	05/01/1983	12/21/1991	
Shore Graphic Corporation	01/16/1985	DATE	Subsidiary of Venango River Corporation
Shore Line Electric Railway Company			Employer is not covered
Shore Line Electric Railway Company, The			Employer is not covered
Shore Line Motor Coach Company of Michigan			Same as the Chgo. South Shore & South Bend RR of Michigan; name was changed on 06/21/1930
Short Line Railroad Association of Pennsylvania	05/01/1953	01/31/1974	
Short Line Services, Inc.	06/25/2003	DATE	Conducting operations over the rail line of Big Eagle Rail, LLC, BA # 2414
Short Lines, Incorporated	11/25/1987	04/21/1998	
Short Route Railway Transfer Company	03/05/1873	09/15/1897	See Illinois Central Railroad Company.
Shreveport Bridge and Terminal Company, The	12/27/1897	06/26/1958	Operated by the St. Louis Southwestern Railway Company. See St. Louis Southwestern Railway Co.
Shreveport, Houston & Gulf Railroad Company	06/20/1906	12/01/1936	See Moscow, Camden & San Augustine Railroad.
Shreveport and Houston Railway Company	06/09/1883	10/22/1891	See Texas and New Orleans Railroad Company
Shreveport Joint Car Inspection & Interchange Bureau	03/01/1913	08/01/1946	See Illinois Central Railroad Company.
Shreveport & Red River Valley Railway Company	07/23/1897	06/30/1903	See Louisiana & Arkansas Railway Company (Delaware)
Shubuta and Southwestern Railroad Company	02/26/1908	12/31/1917	Service subsequent to 12/31/1917 is not creditable. No records are available.
Sibley, Lake Bisteneau & Southern Railway Company, The	07/07/1900	06/23/1942	
Sibley Railway Company			Investigation closed 03/03/1993
Sidell and Olney Railroad Company	12/01/1915	05/31/1919	No records are available. See Kansas and Sidell Railroad Company, The
Sidney & Lowe Railroad, Inc.	07/29/1982	07/29/2002	Division of Glover Group
Siems-Stembel Company			Employer is not covered
Sierra Construction Company			Not an employer and service is not creditable
Sierra Entertainment			Employer is not covered
Sierra 49er Express			See Transcisco Tours
Sierra and Mohawk Railway Company	06/14/1911	01/01/1915	See Southern Pacific Company
Sierra Pacific Coast Railway, Inc. d/b/a The Eccles & Eastern RR	10/01/1994	09/28/1995	
Sierra Pacific Industries			Employer is not covered
SierraPine LLC d/b/a Amador Foothill Railroad	12/15/1998	06/30/2004	Sierrapine is an employer only with respect to its operation of the former Amodor Central Rail Line.
Sierra Pine Limited			Investigation closed 05/29/2002
Sierra Northern Railway	06/04/2003	DATE	Name changed from Yolo Shortline Railroad Company effective 6/04/2003

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Sierra Railroad	09/29/1995	DATE	Name changed from Sierra Railroad, a Division of Coast Enterprises, Inc., effective 01/16/1997.
Sierra Railroad, Div. of Coast Enterprises, Inc.	09/29/1995	01/16/1997	Name by which Sierra Railroad Company was known during this period.
Sierra Railroad Company	04/01/1937	04/30/1981	See BA # 2752 . This road was terminated April 30, 1981.
Sierra Railway Company of California	11/21/1897	03/31/1937	
Sierra Railway Company of California	11/21/1897	03/31/1937	
Sierra Valley and Mohawk Railroad Company	10/01/1885	01/16/1895	See Southern Pacific Company
Sierra Valleys Railway Company	01/17/1895	06/30/1911	See Southern Pacific Company
Sievern and Knoxville Railroad Company	08/29/1935	03/16/1992	Service after 08/29/1935 is creditable as service to the Southern Railway Company
Sievern and Knoxville Railroad Company, The	02/16/1898	01/31/1933	Leased to the Southern Railway Company from 05/22/1899 to 12/31/1923; abandoned on 02/01/1933
Greenwood, Anderson and Western Railway	01/15/1896	04/24/1898	
Sigma Air Conditioning, Inc.			Investigation closed 07/29/1992. Wholly owned subsidiary of Sigma Industries Ltd
Signal Construction Company			Not an employer and service is not creditable
Signal Mountain Railway			Employer is not covered
Signor, George W., Tie Company, Ltd.			Not an employer and service is not creditable
Sikeston Auction Company			Employer is not covered
Silcott, George R., Railway Equipment			Investigation closed 10/01/1993
Silver City and Northern Railroad Company, The	03/13/1891	04/15/1899	See Atchison, Topeka and Santa Fe Railway Co., The
Silver Fleet Motor Express, Inc.			Employer is not covered
Silver Foot, Inc. d/b/a Sierra Railroad Company	05/01/1981	03/16/1995	Assets sold to Sierra Pacific Coast d/b/a The Eccles & Eastern Railroad Company
Silver Peak Railroad Company	10/31/1906	12/31/1917	No records are available
Silver Springs, Ocala and Gulf Railroad Co., The	05/21/1875	06/30/1901	See Atlantic Coast Line Railroad Company
Silverton, Gladstone & Northern Railroad Company	07/01/1900	06/30/1909	See Silverton Northern Railroad Company, The
Silverton Northern Railroad Company, The	11/04/1895	11/15/1942	No records are available
Silverton, Gladstone & Northern Railroad Company	07/01/1900	06/30/1909	
Silverton Railroad Company, The	04/01/1889	11/08/1904	See Silverton Railway Company
Silverton Railway Company	11/09/1904	01/01/1922	
Silverton Railroad Company, The	04/01/1889	11/08/1904	
Simmons Machine Tool Corporation			Investigation closed 07/22/1992
Simpson & Sons Incorporation			Investigation closed 09/02/1992
Sims Construction Company			Not an employer and service is not creditable
Sinclair Refining Company			Employer is not covered
Sinnemahoning Valley Railroad Company, The	05/08/1885	09/30/1893	See Baltimore and Ohio Railroad Company, The

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Sioux City Bus & Transfer Company			Not an employer and service is not creditable
Sioux City and Northern Railroad Company, The	10/03/1887	01/15/1900	See Great Northern Railway Company
Sioux City, O'Neill and Western Railway Company, The	10/30/1891	06/30/1899	See Chicago, Burlington and Quincy Railroad Company
Sioux City and Pacific Railroad Company	08/01/1864	08/09/1901	See Chicago and North Western Transportation Company
Sioux City Service Company			Employer is not covered
Sioux City Stock Yards Company, The	04/28/1894	4/30/2002	Ceased being an employer on April 30, 2002. Ceased operations.
Sioux City Terminal Railway Company	07/03/1907	07/30/1987	Ceased being an employer on April 30, 1987 when Corporation Status Expired.
Union Stock Yards Company, The	12/31/1890	07/31/1895	
Sioux City and Western Railway Company	05/30/1899	11/30/1908	See Chicago, Burlington and Quincy Railroad Company
Sioux Falls Stock Yards Company	09/30/1924	08/12/2011	Ceased being an employer on September 12, 2011, Due to Dissolution.
Sioux Falls Stock Yards Company, The	01/01/1915	09/29/1924	See Sioux Falls Stock Yards Company
Sioux Falls Street Railway Company			Employer is not covered
Sioux Falls Terminal Railroad Company	03/28/1890	04/01/1900	See Great Northern Railway Company
Sisseton Milbank Railroad, Company	07/24/2012	DATE	Sisseton Mi bank Railroad Company became an employer on July 24, 2012, the date first began operations.
Sisseton Milbank Railroad, Inc.	07/01/1989	07/27/2012	Sisseton Milbank RR, Inc ceased being a covered employer effective July 24, 2012 the date Sisseton Milbank RR Company Acquired all of it's assets.
Sisseton Southern Railway Company	07/01/1987	06/30/1989	
Sistersville and New Martinsville Traction Company			Employer is not covered
Six Companies, Inc.			Employer is not covered
Sixth Street Terminal Company, Inc.			Employer is not covered
Skagit River Railroad (City of Seattle)			Employer is not covered
Skaneateles Railroad Company	04/17/1866	08/19/1940	
Skaneateles Short Line Railroad Corporation	04/17/1941	04/23/1986	Ceased to be a covered employer under the RR and RUIA 4/23/1986, when Company Dissolved.
Skloris, L. G., Company	04/01/1912	03/31/1917	
S&L Railroad, LLC	07/29/2002	DATE	Successor to Sidney & Lowe Railroad, Inc., a division of Progress Rail Services Corp.
SLA Property Management, LTD	07/01/1989	07/24/2012	Ceased being a covered employer on July 24, 2012, the date Sisseton Milbank Railroad acquired all of SLAP, LTD assets.
Slate Run Railroad Company	02/04/1887	05/31/1911	No records are available
Sligo & Eastern Railroad Company, The	07/01/1904	11/04/1929	No records are available
Sloss-Sheffield Steel and Iron Company			Employer is not covered
SLRCO, Inc.			Name previously used by the Milwaukee Road, Inc.
Smith, A. O., Corporation			Not an employer and service is not creditable
Smith-Arkansas Traveler Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Smith, E. L., & Company			Not an employer and service is not creditable
Smith (Grant) & Company	08/21/1918	03/01/1920	
Smith, H. C., Oil Tool Company			Employer is not covered
Smith, L. J., Construction Company			Not an employer and service is not creditable
Smith Livestock Commission Company			Employer is not covered
Smith-Powers Logging Company			Employer is not covered. Also known as the Smith-Powers Logging Company's Railroad.
Smith, T., Inc.			Employer is not covered
Smith, T., & Son			Employer is not covered
Smith, Terrence, Company			Employer is not covered
Smith, W. J., Wood Preserving Company			Employer is not covered
Smith, Wm. A., Construction Company			Employer is not covered
Smithfield Terminal Railway Company	01/01/1949	12/31/1951	
Smithonia and Dunlap Railroad Company	08/01/1894	12/31/1928	No records are available
Smokey Hill Railway			Investigation closed 10/11/1995
Smokey Hill Railway & Historical Society, Incorporated			Investigation closed 10/13/1995
Smokey Hollow Coal Company			Employer is not covered
Smokey Mountain Railroad	08/12/1926	04/30/1963	Update on the status of SMR ceased to be an employer as of May 1, 1963. 6/17/2009. (ET)
Pigeon River Railroad Company	08/03/1916	03/31/1931	
Smokey Mountain Railway Company	07/01/1911	04/14/1927	Service prior to 07/01/1911 is not creditable. No records are available.
S. M. Pinsky Company	01/01/1973	04/12/1982	Name changed to Pinsky Railroad Company. See Pinsky Railroad Company
SMS Rail Service, Inc.	05/31/1994	DATE	Update on the status of SMS Rail Service still reporting employers RR earnings. 5/29/2009 (ET)
Penn-Jersey Rail Line, Inc.	08/15/1997	12/31/2002	Merged
Snoqualmie Falls Lumber Company			Employer is not covered
Snow Creek Logging Company			Employer is not covered
Snowbird Valley Railroad Company			Employer is not covered
Softek Contractual Services, Inc.			Employer is not covered. Employees should be considered as employees of Ecanaba & Lake Superior RR
Sol Duo Investment Company			Employer is not covered
Solano Railcar Company			Investigation closed 01/26/1995
Solimar Yachts, d/b/a Solimar Pneumatics			Investigation closed 07/22/1992
Solomon Railroad Company	08/13/1877	09/30/1900	See Union Pacific Railroad Company
Solvay Process Company, The			Employer is not covered
Solvay Process Division, The (Allied Chemical & Dye Corp.)			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Somers Lumber Company	10/12/1900	12/31/1940	See Great Northern Railway Company.
Somerset County Railroad Company	07/01/1888	06/30/1891	No records are available
Somerset Railroad Corporation	04/01/1982	DATE	Wholly owned subsidiary of New York State Electric & Gas Corporation
Somerset Railway	08/15/1883	06/29/1904	See Maine Central Railroad Company, The
Somerset Railway Company	06/30/1904	07/01/1911	See Maine Central Railroad Company, The
Somerset Traction Company			Employer is not covered
Sonoma-Marín Area Rail Transit District			Memorandum from General Counsel stated that ACD should contact SMART in 2010 to obtain the status of its operations.
Sonoma Valley Railroad Company	07/24/1878	03/13/1889	See Northwestern Pacific Railroad Company.
Sonora Railway Company, Limited	07/01/1889	07/15/1898	See Southern Pacific Company
Soo-Kansas City Southern Joint Agency	01/01/1944	DATE	08/26/1986, name was changed from 'Milwaukee-Kansas City Southern Joint Agency
Milwaukee-Kansas City Southern Joint Agency (Missouri)	01/01/1944	08/26/1986	Name by which Soo-Kansas City Southern Joint Agency was known during this period
Soo Line Railroad Company	11/01/1949	12/31/1991	Name changed to Soo Line Railroad d/b/a CP Rail System effective 01/01/1992
Davenport, Rock Island & North Western Railway Company	09/09/1898	06/29/1995	Merged
Duluth, South Shore & Atlantic Railroad Company	11/01/1949	12/29/1960	Name by which Soo Line Railroad Company was known during this period
Milwaukee Road, Inc.	02/19/1985	01/01/1986	Merged
Soo Line Railroad Company d/b/a CP Rail System	11/01/1949	DATE	
Duluth, South Shore & Atlantic Railroad Company	11/01/1949	12/29/1960	Name by which Soo Line Railroad Company was known during this period
Soo Line Railroad Company	12/30/1960	12/31/1991	Name by which Soo Line Railroad Co. d/b/a CP Rail System was known during this period
Sound View Transportation Company, Inc.			Employer is not covered
South Atlantic Car & Manufacturing Company			Employer is not covered
South Atlantic Company	08/29/1935	03/16/1992	See Seaboard Air Line Railroad Company.
South Atlantic Construction Company	01/31/1902	03/01/1903	Controlled by the Carolina & Northwestern Railway Co. & held to be a "carrier subsidiary employer"
South Atlantic and Ohio Railroad Company	03/10/1884	02/02/1899	See Southern Railway Company
South Bound Railroad Company, The	02/09/1882	11/07/1901	See Seaboard Air Line Railroad Company
South Branch Railway Company (of Pennsylvania)	07/01/1898	06/30/1902	No records are available
South Branch Valley Rail Road	10/15/1978	06/30/1994	07/01/1994, name changed to West Virginia State Rail Authority d/b/a South Branch Valley RR
South Brooklyn Railway Company	01/13/1900	DATE	Subsidiary of Metro Transit Authority (MTA)
South Buffalo Railway Company	06/30/1902	DATE	
South Butte Mining Company			Employer is not covered
South Carolina Central Railroad Company, Inc., Carolina Piedmont Division	11/01/1987	DATE	Subsidiary of Railtex, Inc.. Greenville & Northern Railway Co sold all assets to Carolina Piedmont Division ceased operations and is now operated by employees of Carolina Piedmont Division

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Greenville & Northern Railway Company	01/03/1920	05/12/1997	
South Carolina & Georgia Extension Railroad Company	02/27/1899	06/30/1902	See Southern Railway Company
South Carolina & Georgia Extension RR Co. of N. Carolina	09/01/1898	02/26/1899	See Southern Railway Company
South Carolina & Georgia Extension RR Co. of S. Carolina	08/13/1898	02/26/1899	See Southern Railway Company
South Carolina and Georgia Railroad Company	05/13/1894	07/01/1902	See Southern Railway Company
South Carolina Granite Corporation			Employer is not covered
South Carolina Pacific Railway Company	02/09/1882	DATE	Since 01/01/1915, leased to the Atlantic Coast Line Railroad Company`
South Carolina Power Company	10/31/1928	07/08/1929	
South Carolina Public Railways Commission	08/01/1973	DATE	
Tangent Transportation Co. d/b/a Port Royal Railroad	05/15/1985	DATE	Subsidiary
South Carolina Railroad Association	12/04/1934	10/10/1987	Ceased being an employer on October 10, 1987, Date Horry County Railroad was terminated.
South Carolina Railway Company, The	11/01/1881	05/12/1894	See Southern Railway Company
South Carolina Western Railway	03/29/1910	04/05/1914	See Seaboard Air Line Railroad Company
South Central Arkansas Railway, Inc.	02/01/1982	11/19/1990	Ceased being a covered employer effective 11/19/1990 , the date(SC) lost its charter to operate as a Corporation.
South Central Florida Express, Inc.	09/17/1994	DATE	Purchased the assets of South Central Florida Railroad
South Central Florida Railroad Div. of Brandywine Valley Railroad Company	05/30/1990	09/16/1994	Assets sold to South Central Florida Express, Inc. 09/16/1994
South Central Rail Group, Inc.			Employer is not covered
West Tennessee Railroad Corporation	09/04/1984	DATE	Owned by South Central Rail Group Inc.
South Central Rail Management LLC	01/01/1996	DATE	
South Central Tennessee Railroad			See: SCTRRL, LLC d/b/a South Central Tennessee Railroad
South Central Tennessee Railroad Company	07/01/1978	12/31/1993	Merged into the South Central Tennessee Railroad Corporation 12/31/1993.
South Central Tennessee Railroad Corporation	01/01/1994	12/31/2000	Wholly owned subsidiary of RailAmerica, Inc.
South Central Tennessee Railroad Company	07/01/1978	12/31/1993	Merged
South Charleston Railroad Company			Employer is not covered
South Chicago Railroad Company, The	09/09/1881	07/01/1890	Wholly owned subsidiary of Illinois Central Railroad Company
South Dakota, State of			Employer is not covered
South Dakota Central Railway Company, The	12/30/1903	06/30/1916	See Great Northern Railway Company
South Dakota Livestock Sales Company			Employer is not covered
South Dakota Railroad Association	09/15/1934	10/31/1982	
South Dakota Railroad Authority Association			Employer is not covered
South East Rail, Inc			Investigation closed
South Florida & Gulf Railroad	01/01/1917	12/31/1917	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
South Florida Railroad Company	12/05/1879	03/10/1893	See Atlantic Coast Line Railroad Company
South Florida Regional Transportation Authority			Formerly Tri-County Regional Transportation Authority. SFRTA Employer is not covered.
South Georgia Railway Company, The	03/16/1896	12/31/1971	Merged into Live Oak, Perry & South Georgia Railway Co.. Subsidiary of Norfolk Southern Corp.
South Haven & Eastern Railway Company	05/14/1894	05/06/1903	See Pere Marquette Railway Company
South Jersey Port Commission			Employer is not covered
South Jersey Rail Line Company	08/03/1983	12/31/1989	Service was creditable from 8/3/1983, Ceased opert on 12/31/1989 due to dissolution.
South Jersey Railroad Company	08/16/1893	04/28/1898	See Pennsylvania-Reading Seashore Lines
South Kansas and Oklahoma Railroad, Inc.	01/01/1991	DATE	Owned by Watco Companies, Inc.
Southeast Kansas Railroad, Inc.	04/13/1987	12/31/1998	Merged
South Manchester Railroad Company	05/30/1866	10/20/1980	Since 07/16/1933, operated under lease by the New York, New Haven and Hartford Railroad Co.
South Manchuria Railway Company			Employer is not covered
South Memphis Stock Yards Company	08/01/1935	12/31/1968	An employer with respect only to its loading and unloading of railborne livestock
South Middlesex Street Railway Company			Employer is not covered
South Mountain Railway and Mining Company, The	07/16/1877	07/30/1891	See Reading Company
South & North Alabama Railroad Company	02/01/1854	01/21/1914	See Louisville and Nashville Railroad Company
South and North Carolina Railroad Company	01/09/1892	12/31/1895	See Atlantic Coast Line Railroad Company
South Omaha Joint Car Inspection Association	05/20/1895	06/30/1918	See Union Pacific Railroad Company.
South Omaha Terminal Railway Company	07/01/1927	05/31/1976	See Union Stock Yards Company of Omaha (Ltd.)
South Orient Railroad Company			Employer is not covered
South Orient Railroad Company, LTD	02/28/1997	03/02/2001	Employer is not covered (93-5) and South Orient merged into Centex Rail Link and the surviving partnership name was changed to S. Orient Railroad Company, Ltd effective 02/28/1997
South Pacific Coast Railroad Company	03/21/1876	05/22/1887	See Southern Pacific Company
South Pacific Coast Railway Company	05/23/1887	06/30/1887	See Southern Pacific Company
South Plains and Santa Fe Railway Company	08/17/1916	06/30/1917	See Panhandle and Santa Fe Railway Company
South Plains Lamesa Railroad, LTD	10/18/1993	DATE	
South Plains Switching, LTD. Co.	07/05/1999	03/01/2012	Ceased being a covered employer effective March 1, 2012, the date the Certificate of termination filed with the State of Texas.
South Rail Corporation	04/14/1988	12/31/1993	Name changed from Southeastern Rail Corp. Merged into MidSouth Corp. effective 1/01/1994
South St. Joseph Joint Car Inspection Association	12/03/1898	03/16/1992	
South St. Paul Belt Railroad Company	10/15/1889	06/30/1900	See Chicago, Rock Island & Pacific Railroad Company
South San Francisco Belt Railway	11/20/1907	03/31/1940	Leased to the Southern Pacific Company on 04/01/40. See Southern Pacific Company.
South San Francisco Livestock Handling Company	08/10/1941	10/26/1981	An employer with respect only to the railroad loading and unloading activities

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
South San Francisco Union Stock Yards Company	05/13/1900	08/10/1941	Notice 114 dated 10/2/1944 "An "employer" with respect to its railroad loading and unloading activities."
South San Francisco Union Stock Yards Company	05/13/1908	08/10/1941	See South San Francisco Livestock Handling Company
South Shore Rail Road Company, The	11/01/1892	12/31/1927	No records are available
South Sioux Falls Railroad and Rapid Transit Company	12/17/1888	03/28/1890	See Great Northern Railway Company
South Water Market Trust	06/11/1929	05/15/1930	Subsequent to 05/15/1930 known as the Merchants Trust
South West Connecting Railway Company	05/20/1897	03/31/1908	See Pennsylvania Railroad Company
South and Western Railroad (South) (Corp. of Tennessee)	01/01/1907	03/31/1908	See Clinchfield Railroad Company
South Western Railroad Company, The	12/27/1845	DATE	Subsidiary of Norfolk Southern Corporation
South and Western Railroad Company (Tennessee)	07/30/1906	12/08/1906	See Clinchfield Railroad Company
South and Western Railroad Company of South Carolina			Prior to 12/04/1909, the Carolina, Clinchfield & Ohio Railway of South Carolina was known by this name
South and Western Railway Company (of Kentucky)	04/02/1902	09/11/1902	See Clinchfield Railroad Company
South and Western Railway Company (of North Carolina)	03/04/1901	09/20/1906	See Clinchfield Railroad Company
South and Western Railway Company (Virginia and Kentucky)	09/11/1902	12/31/1906	See Clinchfield Railroad Company
South and Western Railway Co. (of Virginia and Tennessee)	07/01/1902	09/10/1902	See Clinchfield Railroad Company
Southards and Talbott or Suthards & Talbott	11/01/1913	06/28/1919	
SouthCentral Rail Management, LLC	01/01/1996	DATE	
Southeast Kansas Railroad Company	04/13/1987	12/31/1998	Merged into South Kansas & Oklahoma Railroad, Inc.
Southeast Shortlines, Inc., d/b/a, Thermal Belt Railway	04/02/1990	DATE	See Thermal Belt Railway
Southeastern Car Service Association			Prior to sometime in 1908, the Southeastern Demurrage Bureau was known by this name
Southeastern Committee for the National Adjustment Board	08/08/1934	09/30/1963	Employees transferred to the National Railway Labor Conference on 10/01/1963
Southeastern Demurrage Bureau	10/01/1895	03/01/1919	Prior to 1908, known as S. Eastern Car Srvc Assn. See Southeastern Demurrage & Storage Bureau
Southeastern Demurrage & Storage Bureau	05/01/1920	05/01/1987	
Alabama Car Service Association	11/01/1891	03/11/1908	
Alabama Demurrage & Storage Bureau	03/11/1908	03/01/1919	
Birmingham Car Service Association	03/01/1891	11/01/1891	
East Tennessee Demurrage & Storage Bureau	06/01/1890	03/01/1919	
Louisville Demurrage Bureau	08/01/1897	03/01/1919	
North Carolina Car Service Association	10/01/1898	09/01/1908	
North Carolina Demurrage Bureau	09/01/1908	03/01/1919	
Southeastern Demurrage Bureau	10/01/1895	03/01/1919	
Southern States Freight Association	09/01/1895	04/30/1897	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Tennessee Demurrage and Storage Bureau	01/01/1892	03/01/1919	
Virginia and West Virginia Demurrage Bureau	11/01/1889	03/01/1919	
Southeastern Express Company	10/06/1920	08/01/1938	See Railway Express Agency Incorporated
Southeastern Freight Association	05/01/1897	04/30/1918	See Southern Freight Association
Southeastern Investment Company	08/29/1935	10/31/1969	Service after 08/28/1935 is creditable as service to the Seaboard Air Line Railway Company.
Southeastern Mississippi Valley Association	05/01/1897	04/30/1918	See Southern Freight Association
Southeastern Mississippi Valley Freight Rate Committee	02/01/1896	05/01/1897	See Southern Freight Association
Southeastern Ohio Railway Company			Employer is not covered
Southeastern Ohio Railway, Light & Power Company			Employer is not covered. Succeeded on 01/01/1916 by the Southeastern Ohio Railway Company
Southeastern Passenger Association	01/01/1897	10/30/1918	See Southern Passenger Association.
Southeastern Passenger Association	03/01/1920	07/31/1938	See Southern Passenger Association.
Southeastern Pennsylvania Transportation Authority	01/01/1983	DATE	
Southeastern Rail Corporation	04/18/1988	DATE	
SouthRail Corp.	04/18/1988	12/31/1993	Name by which Southeastern Rail Corporation was known during this period
Southeastern Rail, Inc.			Employer is not covered
Southeastern Railcar Company			Investigation closed 01/09/1995
Southeastern Railroads Associated Bureaus	04/01/1940	05/01/1987	
Southeastern Railway Company	06/01/1899	07/18/1902	See Florida East Coast Railway Company
Southeastern Railway Services, Inc.			Investigation closed 09/23/1992
Southeastern Specialities, Inc.			Investigation closed 02/09/1995. Incorporated under this name in 1967. Name changed to Rail South, Inc. effective 09/1995.
Southeastern Wisconsin Transportation Corp d/b/a Wisconsin Central Railroad	03/01/1980	06/23/1989	Ceased being an employer under the RRA and RUIA on June 23, 1989, the date on which it no longer had any assets to operate as a railroad.
Southern Alabama Railroad, Inc.	11/01/1988	12/31/2001	
Southern Atlantic Railway Company, Inc.			Investigation closed 01/21/1998
Southern Bus Lines, Inc.			Prior to 06/29/1945, known as the Tri-State Transit Company of Louisiana, Inc.
Southern California Motor Road Company	10/31/1887	09/15/1895	See Southern Pacific Company
Southern California Railroad Company			Employer is not covered
Southern California Railway Co.	11/07/1889	01/17/1906	See Atchison, Topeka and Santa Fe Railway Co., The
Southern California Rapid Transit District			Employer is not covered
Southern California Regional Rail Authority d/b/a Metro-Link			Employer is not covered
Southern California Regional Rail Authority (Despatching Department)	10/01/2002	DATE	Dispatching department of SCRRA is a covered employer under the RR and RUIA act .
Southern Car and Foundry Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Southern Car Service Association	03/01/1906	01/01/1909	The Southern Demurrage & Storage Bureau was known by this name during this period
Southern Classification Committee	04/15/1899	08/31/1964	See Southeastern Railroads Associated Bureaus
Southern Colorado Power & Railway Company			Employer is not covered. Succeeded on 12/21/1909 by the Colorado Railway, Light & Power Co.
Southern Contracting Company			Not an employer and service is not creditable
Southern Demurrage and Storage Bureau	12/31/1888	12/31/1911	No records are available
Southern Car Service Association	03/01/1906	01/01/1909	Name by which the Southern Demurrage & Storage Bureau was known during this period
Southern Development Company	02/01/1951	DATE	Subsidiary of Kansas City Railway Company
Southern Dry Dock & Ship Building Company			Employer is not covered
Southern Electric Generating Company (SEGCO Railroad)			Employer is not covered. Wholly owned subsidiary of Alabama Power Co. & Georgia Power Co.
Southern Electric Railroad Company			Employer is not covered. Wholly owned subsidiary of the Southern Company
Southern Express Company	12/21/1886	06/30/1918	See Railway Express Agency Incorporated
Southern Extract Company			Employer is not covered
Southern Forwarding Company			Employer is not covered
Southern Freight Association	10/18/1922	03/11/1988	
Associated Railways of Virginia and the Carolinas	11/01/1887	04/30/1918	
Atlanta Freight Tariff Bureau	03/01/1920	03/31/1931	
Atlanta Tariff Bureau	05/01/1918	02/28/1920	
Louisville Freight Tariff Bureau	03/01/1920	03/31/1931	
Louisville Tariff Bureau	05/01/1918	02/28/1920	
New Orleans Tariff Bureau	05/01/1918	02/28/1920	
New Orleans Tariff Committee	11/10/1907	04/30/1918	
Richmond Freight Tariff Bureau	03/01/1920	03/31/1931	
Richmond Tariff Bureau	05/01/1918	02/28/1920	
Southeastern Freight Association	05/01/1897	04/30/1918	
Southeastern Mississippi Valley Association	05/01/1897	04/30/1918	
Southeastern Mississippi Valley Freight Rate Committee	02/01/1896	05/01/1897	
Southern Freight Rate Association	03/01/1920	10/30/1922	
Southern Freight Rate Committee	03/01/1920	10/30/1922	
Southern Freight Traffic Committee	05/01/1918	02/28/1920	
Southern Railway and Steamship Association	04/01/1887	10/14/1895	
Virginia Lines Tariff Bureau	11/01/1908	04/30/1918	
Southern Freight Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Southern Freight Inspection Bureau	05/01/1919	04/30/1920	See Southern Weighing and Inspection Bureau
Southern Freight Logistics, LLC D/B/A Southern Freight Railroad	05/02/1997	9/23/2004	Ceased being a covered employer on September 23, 2004.
Southern Freight Rate Association	03/01/1920	10/30/1922	See Southern Freight Association
Southern Freight Rate Committee	03/01/1920	10/30/1922	See Southern Freight Association
Southern Freight Tariff Bureau	03/31/1931	05/01/1987	
Southern Freight Traffic Committee	05/01/1918	02/28/1920	See Southern Freight Association
Southern Group, Inc.			Investigation closed 07/16/1991. Merged into Kansas City Southern Railway 12/23/1999
Carland, Inc.	01/14/1964	12/22/1999	Merged
Southern Gulf Railway Company	02/01/2000	12/06/2006	Wholly owned subsidiary of Entergy Gulf States, Inc., on reconsideration ruled not to be covered. Coverage date 2/1/2000 when first ruled on.
Southern Illinois and Kentucky Railroad Company	01/24/1923	06/30/1954	Company's railroad operated by the Illinois Central RR Co. Merged into Illinois Central Railroad Co.
Southern Illinois and Missouri Bridge Company	12/18/1900	DATE	
Southern Illinois Railway & Power Company	01/01/1914	11/30/1932	Service prior to 01/01/1914 and subsequent to 11/30/1932 is not creditable
Southern Indiana Gas and Electric Company	06/10/1912	11/27/1934	
Southern Indiana Railway Company, The	05/27/1897	12/31/1910	See Chgo., Milwaukee, St. Paul & Pacific Railroad Company
Evansville & Richmond Railway Company	05/27/1897	12/01/1897	Name by which Southern Indiana Railway Co. was known during this period
Southern Indiana Railway, Inc.	03/18/1940	DATE	
Southern Industrial Railroad, Inc.	05/01/1965	03/31/1970	
Southern Iowa Railway Company	02/12/1942	04/30/1965	
Centerville Light & Traction Company	04/17/1905	12/01/1916	
Iowa Southern Utilities Company	12/01/1916	03/12/1923	
Iowa Southern Utilities Company (Delaware)	03/12/1923	02/11/1942	
Southern Iowa Traction Company	02/09/1910	06/24/1914	See Centerville-Abia and Southern Railway Company
Southern Iron & Equipment Company			Employer is not covered
Southern Iron & Steel Company			Employer is not covered. Succeeded on 01/31/1913 by the Standard Steel Company.
Southern Junction Company			Employer is not covered
Southern Kansas Railway Company, The	04/16/1885	02/15/1899	See Atchison, Topeka and Santa Fe Railway Co., The
Southern Kansas Railway Company of Texas	07/06/1889	06/15/1914	See Panhandle and Santa Fe Railway Company
Southern Kansas Stage Lines Company			See Santa Fe Trail Transportation Company
Southern-Kent & Pacific Railroad Company			Investigation closed 04/12/1983
Southern Lumber Company			Not an employer and service is not creditable
Southern Machine & Tool Company			Investigation closed 07/29/1992
Southern Michigan Railway Company	06/01/1907	03/20/1930	Succeeded on 03/21/1930 by Northern Indiana Railway, Inc.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Southern Michigan Transportation Company			Employer is not covered
Southern Minnesota Railroad Company (of 1864)	03/01/1864	02/14/1877	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Southern Minnesota Railway Company, The	03/09/1877	04/30/1880	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Southern Missouri and Arkansas Railroad Company	05/03/1899	01/31/1902	See St. Louis-San Francisco Railway Company
Southern Missouri Railway Company		10/15/1903	See Missouri-Illinois Railroad Company
Southern New England Railroad Corporation			Employer is not covered
Southern New England Railway Company			Employer is not covered
Southern New Jersey Railroad Company	08/01/1937	12/21/1940	Prior to 08/01/1937, not an employer
Southern New York Power and Railway Corporation	07/15/1916	03/31/1924	See Southern New York Railway, Incorporated
Southern New York Railway, Incorporated	03/31/1924	07/31/1971	Records prior to 1922 are not available
Oneonta, Cooperstown and Richfield Springs Railway Co.	11/07/1900	05/09/1906	
Oneonta and Mohawk Valley Railroad Company	03/08/1906	07/1 /1916	
Oneonta and Otego Valley Railroad Company	09/10/1887	11/07/1900	
Oteogo and Harkiner Railroad Company	12/31/1908	07/15/1916	
Southern New York Power and Railway Corporation	07/15/1916	03/31/1924	
Southern Ohio Public Service Company	06/01/1925	02/15/1929	An employer with respect only to its railway operations. No records are available.
Southern Ohio Traction Company	04/24/1900	06/01/1902	No records are available. See Cincinnati & Lake Erie Railroad Company.
Southern Pacific Building Company	03/12/1910	11/30/1959	
Southern Pacific Chicago St. Louis Corporation (SPCSL)	11/08/1989	06/30/1997	Merged into Union Pacific Railroad
Southern Pacific Communications Company			Employer is not covered
Southern Pacific Company	03/17/1884	11/25/1969	As of 11/26/1969, merged into the Southern Pacific Transp. Co. See Southern Pacific Transp. Co.
Alamogordo and Sacramento Mountain Railway Company	03/24/1898	03/31/1908	
Arizona and Colorado Railroad Company	05/31/1903	01/31/1910	
Arizona and New Mexico Railway Company, The	08/01/1883	12/31/1921	
Arizona and Southeastern Railroad Company	05/24/1888	06/30/1901	
Beaverton & Willsburg Railroad Company	11/06/1906	07/01/1916	
Butte County Railroad Company	03/02/1903	11/29/1915	
Carson and Colorado Railroad Company, The	05/10/1880	07/22/1892	
Carson and Colorado Railway Company	07/23/1892	05/10/1905	
Central Pacific Railroad Company (of August 1870)	08/22/1870	07/29/1899	
Coos Bay, Roseburg & Eastern RR & Navigation Co., The	06/19/1890	06/30/1915	
Corvallis and Alsea River Railway Company	07/19/1907	07/19/1911	
Corvallis and Eastern Railroad Company	01/24/1898	06/30/1915	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Dragoon Mountain and Northern Railroad Company	12/31/1908	12/31/1910	
El Paso and Northeastern Railroad Company, The	06/05/1896	12/31/1923	
El Paso and Northeastern Railway Company	10/21/1897	03/31/1908	
El Paso Southern Railway Company	08/31/1901	10/31/1961	Merged
El Paso and Southwestern Company	04/01/1908	12/31/1923	
El Paso & Southwestern Railroad Company of Texas	07/02/1902	10/31/1961	
Gila Valley, Globe and Northern Railway Company	01/24/1894	01/31/1910	
Hanford and Summit Lake Railway Company	06/25/1910	08/24/1917	
Inter-California Railway Company (California Lines)	06/15/1904	05/31/1935	
Lake Tahoe Railway & Transportation Company	12/19/1898	10/15/1925	
Lordsburg & Hachita Railroad Company	08/05/1901	06/30/1911	
Maricopa and Phoenix Railroad Company	06/04/1886	12/09/1896	
Maricopa and Phoenix Railroad Company (2nd Corp.)	08/30/1907	01/31/1910	
Maricopa and Phoenix & Salt River Valley Railroad Co.	12/09/1895	08/29/1907	
Marion and Linn County Railroad Company	06/30/1916	01/03/1927	
Mexico & Colorado Railroad Company	12/22/1908	02/28/1910	
Mimarets and Western Railway Company	03/19/1921	11/26/1934	
Nevada-California-Oregon Railway	03/31/1888	08/31/1929	
Nevada and California Railroad	02/04/1887	12/31/1892	
Nevada and California Railway Company	04/07/1905	02/29/1912	
New Mexico and Arizona Railroad Company	01/12/1882	06/30/1897	
Northern California Railroad Company	09/06/1884	01/31/1889	
Northern California Railway Company	09/03/1888	05/31/1898	
Northwestern Pacific Railroad Company	01/08/1907	12/31/1992	Subsidiary of Southern Pacific Transportation Company/ Employer coverage terminated
Oregon and California Rail Road Company	03/17/1870	12/31/1887	
Oregon Central and Eastern Railroad Company	04/13/1895	01/23/1898	
Oregon Eastern Railway Company	08/12/1905	02/29/1912	
Oregon Pacific Railroad Company	09/15/1880	04/12/1895	
Oregonian Railroad Company	04/19/1890	12/04/1890	
Pacific Electric Railway Company	11/14/1901	08/12/1965	
Pacific Railway and Navigation Company	10/13/1905	06/30/1915	
Peninsular Railway Company	06/30/1909	10/01/1934	
Phoenix & Eastern Railroad Company	08/31/1901	02/28/1910	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Phoenix, Tempe and Mesa Railway Company	04/07/1894	12/09/1895	
Porterville Northeastern Railway Company	08/09/1910	04/30/1912	
Portland, Eugene and Eastern Railway Company	11/25/1907	06/30/1915	
Portland and Willamette Valley Railway Company	01/19/1885	08/31/1892	
Sacramento and Placerville Railroad Company	04/13/1877	05/14/1888	
Salem, Falls City and Western Railway Company, The	10/24/1901	06/30/1915	
San Gabriel Valley Rapid Transit Railway	07/29/1887	06/11/1892	
San Joaquin and Sierra Nevada Rail Road Company	03/28/1882	05/14/1888	
San Joaquin Valley Railroad Company	03/04/1891	09/30/1892	
San Jose, Los Gatos Interurban Railway Company	05/06/1903	06/30/1909	
Santa Ana and Newport Railway Company	11/07/1892	11/22/1899	
Santa Ana Rail Road	04/23/1889	11/18/1892	
Sheridan and Willamina Railroad Company	05/04/1907	03/31/1913	
Sierra and Mohawk Railway Company	06/14/1911	01/01/1915	
Sierra Valley and Mohawk Railroad Company	10/01/1885	01/16/1895	
Sierra Valleys Railway Company	01/17/1895	06/30/1911	
South Pacific Coast Railroad Company	03/2 /1876	05/22/1887	
South Pacific Coast Railway Company	05/23/1887	06/30/1887	
Southern California Motor Road Company	10/31/1887	09/15/1895	
Southern Pacific Steamship Lines	03/17/1884	12/31/1942	
Southwestern Railroad of Arizona	10/16/1900	06/24/1901	
Texas and New Orleans Railroad Company	07/16/1875	10/31/1916	Merged
Twin Buttes Railroad Company	07/31/1906	06/18/1910	
Vaca Valley and Clear Lake Railroad Company, The	02/19/1877	05/14/1888	
Ventura & Ojai Valley Rail Road Company	09/25/1896	06/26/1899	
Visalia Rail Road Company	05/21/1874	04/04/1899	
Willamette Pacific Railroad Company	06/14/1911	06/30/1915	
Southern Pacific Development Company			Employer is not covered
Southern Pacific Employees Hospital Association	01/01/1964	10/31/1975	
Southern Pacific Equipment Company	05/15/1920	12/31/1996	Ceased being an employer on December 31, 1996. When company merged.
Southern Pacific General Hospital			Service is creditable to the Southern Pacific Co. for any period that can be verified
Southern Pacific General Stores Federal Credit Union			Employer is not covered
Southern Pacific Golden Gate Ferries, Ltd.			Employer is not covered

Employer	Covered From	Covered To	Remarks
Southern Pacific Land Company			Service & compensation are creditable to the Southern Pacific Company
Southern Pacific Memorial Hospitals, Inc.	01/01/1964	02/28/1965	
Southern Pacific Motor Transport Company	04/19/1927	05/27/1929	Records prior to 1935 are not available
Southern Pacific Rail Corporation			Employer is not covered. Name changed from Rio Grande Industries, Inc. effec. 05/04/1993
Denver & Rio Grande Western Railroad			Subsidiary
Southern Pacific Railroad Company of Mexico	06/24/1909	12/21/1951	
Cananea, Yaqui River and Pacific Railroad Company	04/01/1902	06/24/1909	
Southern Pacific Steamship Lines	03/17/1884	12/31/1942	Operated by the Southern Pacific Company & service is creditable under that company
Southern Pacific Telecommunications Company			Not covered. Name changed from Evergreen Leasing Corp. on 03/20/1989. Sub. of SPTC Holding
Southern Pacific Terminal Company	07/09/1901	02/28/1927	See Texas and New Orleans Railroad Company
Southern Pacific Transport Company, The (Texas)	06/27/1930	12/31/1964	
Southern Pacific Transport Co. of Louisiana, Inc., The	03/29/1932	12/31/1955	Merged
Southern Pacific Transport Company of Louisiana, Inc., The	03/29/1932	12/31/1955	On 01/01/1956, ceased operations & merged into the Southern Pacific Transport Co., The (Texas).
Southern Pacific Transportation Company	11/26/1969	02/01/1998	Successor to the Southern Pacific Co. Effec. 02/01/1998, Union Pacific RR Co., (UP), BA # 1715, merged into SPTC & SPTC changed its name to UP. Wholly owned sub. of SPTC Holding, Inc.
Data Processing Consultants			Services performed by data processing consultants are not covered
Engineer Department Consultants			Three employee listed in memo dated 4/8/1996, has creditable service for 07/15/1991-5/14/1992
Environmental Consultants			Service performed is not covered
Holton Interurban Railway Company	10/01/1904	11/12/1985	Merged
Intergrated Systems Solutions Corporation			Employees performing outsourcing of DP & related services for SPTC are not covered
Medical Consultants (Nurses)			Services performed by the nurse consultants are covered
Real Estate Consultants			Investigation closed 08/23/1995
Southern Pacific Company	03/17/1884	11/25/1969	Merged
Southwestern Pacific Railroad Company	01/08/1907	DATE	Subsidiary
Union Pacific Railroad Company	07/01/1897	02/01/1998	Merged
Southern Pacific UTU Employers Productivity Fund	NA	NA	
Southern Passenger Association	08/01/1938	12/31/1975	
Southeastern Passenger Association	01/01/1897	04/30/1918	
Southern Passenger Traffic Committee	05/01/1918	03/01/1920	See Southern Passenger Association
Southern Pennsylvania Traction Company			Employer is not covered
Southern Pine Company of Georgia			Not an employer & employees are not considered employees of the Brunswick & Birmingham RR Co.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Southern Pine Lumber Company			See Texas South-Eastern Railroad Company
Southern Ports Foreign Freight Committee	04/18/1922	12/31/1969	As of 01/01/1970, consolidated into the Western Railroad Assn. See Western Railroad Assn
Gulf Foreign Freight Committee	11/28/1905	04/17/1922	
Southern Railroad Company of New Jersey			See JP Rail, Incorporated
Southern Railway-Carolina Division	08/29/1935	06/01/1996	Service on or after 08/29/1935 is creditable service to the Southern Railway Co.
Southern Railway Company	06/01/1894	12/31/1990	12/30/1990, name was changed to Norfolk Southern Railway Company % Norfolk Southern Corp.
Asheville and Craggy Mountain Railway Company	06/30/1902	12/01/1941	
Atlanta and Florida Railroad Company	10/24/1887	06/08/1893	
Atlanta and Florida Railway Company	06/08/1893	06/21/1895	
Atlantic and Yadkin Railway Company	01/31/1899	04/30/1950	
Barnwell Railway Company, The	01/01/1888	05/14/1891	
Birmingham, Sheffield & Tennessee River Railway Co.	04/09/1889	11/30/1895	
Black Mountain Railway Company (Virginia)	06/27/1903	04/29/1908	
Blackville, Alston and Newberry Railroad Company	01/06/1888	05/14/1891	
Bristol, Elizabethtown and North Carolina Railway Co.	07/01/1893	02/20/1899	
Cape Fear and Yadkin Valley Railroad Company	12/00/1852	04/03/1879	
Carolina and Cumberland Gap Railway Company	11/30/1896	08/31/1898	
Carolina Midland Railway Company, The	05/15/1891	07/01/1902	
Carolina & Northwestern Railway Company	01/01/1974	06/01/1988	Merged
Charleston, Cincinnati and Chicago Railroad Company	03/04/1878	11/22/1894	
Cincinnati, Selma & Mobile Railway Company	12/17/1881	04/30/1890	
Columbia & Greenville Railroad Company, The	07/01/1894	07/31/1894	
East Tennessee, Virginia & Georgia Railroad Company	02/01/1869	06/30/1886	
East Tennessee, Virginia and Georgia Railway Company	07/01/1886	07/31/1894	
Georgia, Midland & Gulf Railroad Company, The	09/29/1886	03/31/1896	Merged
Georgia, Midland Railway Company	08/29/1935	DATE	No BA #
Georgia Midland Railway Company, The	04/01/1896	06/30/1896	
Georgia Midland Terminal Company	08/29/1935	12/01/1941	
Georgia Pacific Railway Company	11/10/1881	08/31/1894	
Hendersonville & Brevard Railway, Telegraph & Telephone Co., The	03/06/1891	04/01/1899	
Illinois & St. Louis Railroad and Coal Company (Portion)	02/01/1865	05/20/1889	
Jacksonville, Louisville and St. Louis Railway Company	06/25/1889	08/13/1898	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Knoxville and Bristol Railway Company	04/01/1898	12/31/1903	
Knoxville, Cumberland Gap & Louisville Railroad Company	05/16/1888	12/16/1895	
Knoxville, Cumberland Gap & Louisville Railway Company	12/11/1895	06/30/1898	
Louisville, Evansville & St. Louis Consolidated Railroad Co.	05/31/1889	12/31/1900	
Louisville, Evansville & St. Louis Railroad Company	10/04/1886	05/30/1889	
Louisville & St. Louis Railway Company	09/30/1886	08/24/1889	
Louisville Southern Railroad Company	02/04/1887	09/01/1894	Merged
Memphis and Charleston Railroad Company	02/01/1846	02/28/1898	
Mobile and Birmingham Railroad Company	07/02/1895	03/01/1899	
Mobile and Birmingham Railway Company	02/17/1887	07/01/1895	
Morristown & Cumberland Gap Railroad Company	12/31/1891	03/31/1898	
New Albany Belt & Terminal Railroad Company	12/31/1891	04/11/1901	
North Carolina Midland Railroad Company, The	09/09/1880	12/31/1890	
Northern Alabama Railway Company	11/22/1895	12/31/1939	
Ohio, Kentucky & Virginia Railroad Company	01/01/1888	03/27/1888	
Ohio River & Charleston Railway Company of N. Carolina	06/20/1894	11/22/1894	
Ohio River & Charleston Railway Company of S. Carolina	06/30/1894	11/22/1894	
Richmond and Danville Railroad Company, The	07/01/1887	06/30/1894	
Richmond and Mecklenburg Railroad Company	03/25/1875	11/20/1888	
Rome and Decatur Railroad	12/24/1886	05/09/1890	
Selma, Rome and Dalton Railroad Company	02/01/1867	02/11/1881	
Sheffield & Birmingham Coal & Iron & Railway Company	05/16/1888	04/09/1889	
South Atlantic and Ohio Railroad Company	03/10/1884	02/02/1899	
South Carolina & Georgia Extension Railroad Company	02/27/1899	06/30/1902	
South Carolina & Georgia Extension RR Co. of N. Carolina	09/01/1898	02/26/1899	
South Carolina & Georgia Extension RR Co. of S. Carolina	08/13/1898	02/26/1899	
South Carolina and Georgia Railroad Company	05/13/1894	07/01/1902	
South Carolina Railway Company, The	11/01/1881	05/12/1894	
Tennessee Northern Railway Company	12/17/1896	12/31/1903	
Tennessee & Ohio Railway Company	09/26/1884	07/22/1889	
Transylvania Railroad Company	04/12/1899	12/31/1955	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Virginia Midland Railway Company, The	01/01/1881	06/21/1898	
Virginia and Southwestern Railway Company	02/21/1899	06/30/1916	
Walden's Ridge Railroad Company, The	08/05/1877	04/20/1888	
Washington City, Virginia Midland & Great Southern Railway	10/15/1872	01/01/1881	
Western Railroad Company	04/03/1879	02/23/1899	
Southern Railway Company of Illinois	08/29/1935	03/16/1992	Service on or after 08/29/1935 is creditable to the Southern Railway Co. See Southern Railway Co.
Southern Railway Company of Indiana	08/29/1935	03/16/1992	Service on or after 08/29/1935 is creditable to the Southern Railway Co. See Southern Railway Co.
Southern Railway Company in Kentucky	08/29/1935	03/16/1992	Service on or after 08/29/1935 is creditable to the Southern Railway Co. See Southern Railway Co.
Southern Railway Company in Mississippi	09/01/1894	11/01/1920	Operated by the Southern Railway Co. from 09/08/1894-12/31/1908. See Columbus & Greenville Railway
Southern Railway and Navigation Company	01/10/1911	06/30/1915	No records are available
Southern Railway News Company			Not an employer & service under a contract with Southern Railway Co. is not creditable
Southern Railway Services, Inc.	09/15/1996	12/31/2000	
East Texas Central Railroad Company	04/26/1996	12/15/1998	Wholly owned subsidiary
Southern Railway and Steamship Association	04/01/1887	10/14/1895	See Southern Freight Association
Southern Railway System Employees' Pension Association			Employer is not covered
Southern Region Committee, Assn. of American Railroads	06/26/1936	12/01/1938	
Regional Coordinating Committee, Southern Group	07/14/1933	06/25/1936	
Southern Region Motor Transport, Inc.	10/27/1927	12/18/2001	Employer coverage terminated 12/ 18/ 2001 and became Non-Existent as a result of Corp dissolution
Central Georgia Motor Transport Company	10/27/1927	07/13/1973	Name by which Southern Region Motor Transport was known during this period
Southern Rock Asphalt Company			Not an employer but locomotive engineers, firemen, conductors & brakemen engaged in switching standard freight cars service is creditable to the Gulf, Colorado & Santa Fe Railway Co.
Southern Rock Asphalt Div. of Harden Mortgage Loan Co.			Employer is not covered
Southern San Luis Valley Railroad Company	01/01/1955	12/31/1996	Acquired properties of the San Luis Valley Southern Railway Co.-Operations ceased 12/31/1996.
San Luis Valley Southern Railway Company, The	02/01/1928	12/31/1954	
San Luis Southern Railway Company, The	07/03/1909	01/31/1927	
Southern Solutions, Inc.			Investigation closed
Southern States Despatch	08/01/1892	04/30/1918	See Norfolk and Western Railway Company
Southern States Freight Association	09/01/1895	04/30/1897	No records are available. See Southeastern Demurrage & Storage Bureau.
Southern States Lumber Company			Employer is not covered
Southern States Railcar, Inc.			Investigation closed 04/23/1993

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Southern Steel Company			Employer is not covered. Succeeded on 03/16/1909 by the Southern Iron & Steel Company.
Southern Street Railway			Employer is not covered
Southern Switching Company	05/16/1994	DATE	
Southern Traction Company	03/27/1912	01/01/1917	Succeeded the Waco Street Railway Company on 03/27/1912. See Texas Electric Railway Co.
Southern Utah Railroad Company	12/01/1910	11/30/1917	See Denver and Rio Grande Western Railroad Company, The
Southern Weighing and Inspection Bureau	07/01/1901	05/01/1987	Records prior to 1910 are not available
Southern Freight Inspection Bureau	05/01/1919	04/30/1920	
Southern Wheel Company			Not covered. In 1936, the company's properties were acquired by American Brake Shoe & Foundry
Southern Wisconsin Grain, LLC			Employer is not covered.
Southern Wyoming Utilities Company			Employer is not covered
Southland Paper Mills, Inc.			Employer is not covered
Southport Harbor Company			Employer is not covered
SouthRail Corp.	04/18/1988	12/31/1993	Name changed to Southeastern Rail Corporation effective 12/31/1993
Southwest Freight Company			Employer is not covered. This is the same company as the Southern Freight Company
Southwest Lumber Mills, Inc.			Employer is not covered
Southwest Missouri Electric Railway Company	08/25/1892	08/23/1906	See Southwest Missouri Railroad Company, The.
Southwest Missouri Railroad Company, The	08/16/1906	05/31/1939	
Southwest Missouri Electric Railway Company	08/25/1892	08/23/1906	
Webb City Northern Electric Railroad Company	06/15/1905	08/23/1906	
Southwest Pennsylvania Railroad Company	06/29/1995	DATE	
Southwest Railway Consultants			Investigation closed 01/20/1995
Southwest Railway Equipment Corporation	01/01/1967	11/30/1978	Owned by RSP Holding Company
Southwest Railway Service, Inc.	11/1/2009	DATE	Became an employer 11/1/2009, The date SR Services, Inc began operations.
Southwest Signal Engineering Company			Employer and employees are not covered
Southwestern Alabama Railway Company	11/01/1896	09/01/1901	See Atlantic Coast Line Railroad Company
Southwestern Arkansas & Indian Territory Railroad Co.	06/11/1884	04/08/1900	See Missouri Pacific Railroad Company
Southwestern Car Service Association			Employer is not covered
Southwestern Carloading Company			Employer is not covered
Southwestern Clergy Bureau	12/31/1899	05/01/1918	A department of and service is creditable to the Southwestern Passenger Assn
Southwestern Consolidated Freight Company			Employer is not covered
Southwestern Construction Company	08/29/1935	DATE	Service on or after 08/29/1935 is creditable to the Southern Railway Co. See Southern Railway Co
Southwestern Excursion Bureau	01/01/1903	01/01/1906	The Southwestern Passenger Assn was known by this name during this period

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Southwestern Freight Bureau	01/01/1908	10/01/1972	Merged into the Western Railroad Association, BA #7234, effective 10/01/1972
Southwestern Tariff Committee	07/09/1901	01/01/1908	
Southwestern Gas & Electric Company			Employer is not covered
Southwestern Government Reservation Bureau	11/16/1942	10/31/1946	Also known as the St. Louis Government Reservation Bureau. See Southwestern Passenger Assn
Southwestern Greyhound Lines, Inc.			Employer is not covered
Southwestern Mechanical Company			Employer is not covered
Southwestern Michigan Railroad Co., Inc. d/b/a Kalamazoo, Lakeshore & Chicago Railway	10/30/1987	10/31/1995	
Southwestern Passenger Association	03/01/1920	01/01/1961	Ceased being an employer on January 1, 1961. Company operations were transferred to Chicago, Illinois Western Traffic Association
Southwestern Excursion Bureau	01/01/1903	01/01/1906	Name by which Southwestern Passenger Association was known during this period
Southwestern Passenger Bureau	01/01/1898	01/01/1903	Name by which Southwestern Passenger Association was known during this period
Southwestern Passenger Bureau	01/01/1898	01/01/1903	From 1898 to 1903, the Southwestern Passenger Association was know by this name.
Southwestern Passenger Mileage Bureau	12/31/1899	05/01/1918	A department of and service is creditable to the Southwestern Passenger Assn
Southwestern Clergy Bureau	12/31/1899	05/01/1918	A department of and service is creditable to the Southwestern Passenger Assn
Southwestern Power and Traction Company			Employer is not covered
Southwestern Railcar Services, LLC	05/01/2013	DATE	Southwestern Railcar Services, LLC became an employer effective 05/01/2013, the date it began operations and first compensated its employees.
Southwestern Railroad of Arizona	10/16/1900	06/24/1901	Prior to 07/08/1901, El Paso & Southwestern RR Co. known by this name. See Southern Pacific Co
Southwestern Railroad Company, Inc.	01/01/1990	DATE	Employer covered effective January 1, 1990, the date which it first reported that it had compensated Employees.
Southwestern Railroad Executives' Association, The	04/01/1920	04/30/1922	
Southwestern Railway Company (Texas)	07/01/1908	10/31/1918	No records are available
Southwestern Regional Train Service Board of Adjustment	05/01/1928	07/31/1934	
Southwestern States Management Company	02/01/1978	12/31/1994	Merged into Missouri Pacific Railroad Company
Southwestern Tariff Committee	07/09/1901	01/01/1908	Succeed on 01/01/1908 by the Southwestern Freight Bureau
Southwestern Transportation Company	10/01/1928	12/31/1964	
Southwind Shortline Railroad Company			Investigation closed 03/20/1996. See Indiana Ports Railroad Holding Company
Sparks Moultrie & Gulf Railroad Company	10/01/1896	06/30/1902	No records are available. See Pinopolis Saw Mill Company
Sparks Western Railroad	09/08/1908	02/26/1911	See Georgia & Florida Railroad
Spartanburg Land Company			Employer is not covered
Spartanburg Terminal Company	07/01/1963	12/14/1976	Ceased to be a covered employer 12/14/1976. Dissolved.
SPCSL			Abbreviaion used for the Southern Pacific Chicago, St. Louis Corporation

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Spears Lumber Company			Employer is not covered
Special Committ. on Relation of Railway Oprtns to Legis. in OH	12/04/1912	12/15/1931	See Ohio Railroad Association, The
Special Service Company, Inc.			Employer is not covered
Special Traffic Committee to Defend the Suspension of Rates in Western Trunk Line Territory	12/14/1914	03/01/1916	See Western Passenger Association.
Special Transportation Committee, The	02/24/1949	12/30/1960	
Specialty Paperboard, Inc.			Employer is not covered
Lowville & Beaver River Railroad Company	08/15/1903	DATE	Subsidiary effective 06/30/1989
Specialty Transportation Services, Inc.			Investigation closed.
Spencer Live Stock Exchange			Employer is not covered
Spencer, William, and Son Corporation			Service under contract dated 02/15/1923 is creditable to the New York Cntrl RR Co.
Spencer, William, and Son Corporation			Not an "employer" and service under a contract dated 5/31/1927 between the Terminal Contracting Company, Inc. (assigned to William Spencer & Son Corporation on 9/1/1933) and Erie RR Co, covering the handling of carrier's freight in NY Harbor, is not credi
Spencerville and Elgin Railroad Company	12/13/1977	DATE	
Sperry Products, Inc.			Not an employer and service under a contract with Union Pacific RR is not creditable
Sperry Rail, Inc.			Investigation closed 09/01/1994
Spicer and Long Commission Company			Employer is not covered
Spirit Lake Transfer Railway Company	10/11/1907	08/01/1915	See Duluth, Missabe and Iron Range Railway Company
SP Newsprint Company			Employer is reviewed not covered.
Spokane and British Columbia Railway Company	08/02/1905	09/27/1919	No records are available
Republic and Kettle River Railway Company	07/01/1903	08/01/1905	
Spokane, Coeur D'Alene & Palouse Railway Company	12/11/1926	06/30/1943	See Great Northern Railway Company
Coeur D'Alene & Spokane Railway Company, Limited	10/20/1902	06/30/1906	
Idaho Central Railway Company	09/15/1909	12/10/1916	
Inland Empire Railroad Company	01/03/1920	06/01/1927	
Spokane & Eastern Railway & Power Company	01/01/1920	01/01/1926	
Spokane & Inland Empire Railroad Company	01/15/1906	01/01/1920	
Spokane & Inland Railway Company	01/01/1906	01/01/1920	
Spokane Terminal Company	03/01/1906	01/01/1920	
Spokane Traction Company	04/01/1903	01/01/1906	
Spokane & Eastern Railway & Power Company	01/01/1920	01/01/1926	See Spokane, Coeur D'Alene & Palouse Railway Company
Spokane Falls and Northern Railway Company, The	04/14/1888	06/30/1907	See Great Northern Railway Company
Spokane & Inland Empire Railroad Company	01/15/1906	01/01/1920	See Spokane, Coeur D'Alene & Palouse Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Spokane & Inland Railway Company	01/01/1906	01/01/1920	See Spokane, Coeur D'Alene & Palouse Railway Company
Spokane International Railroad Company	10/01/1941	12/31/1987	Merged into Union Pacific Railroad Company 12/31/1987 term 10-30-2002
Spokane International Railway Company	01/14/1905	10/01/1941	Name changed to Spokane International Railroad Company
Spokane International Railway Company	01/14/1905	10/01/1941	See Spokane International Railroad Company
Spokane, Portland and Seattle Railway Company	08/22/1905	03/02/1970	On 03/03/1970, merged into Burlington Northern Inc. See Burlington Northern Railroad Company.
Astoria and Columbia River Railroad Company	09/01/1896	02/28/1911	
Astoria and South Coast Railway Company, The	12/31/1890	02/24/1892	
Columbia River & Northern Railway Company	01/24/1902	03/30/1908	
Portland and Seattle Railway Company	10/01/1907	01/31/1908	
Seashore Railroad Company	02/25/1892	08/26/1897	
United Railways Company (Oregon)	02/02/1906	11/30/1944	Merged
Spokane, Portland and Seattle Transportation Company	08/02/1924	01/16/1942	See Spokane, Portland and Seattle Railway Company
Spokane Steamship Company			Employer is not covered
Spokane Terminal Company	03/01/1906	01/01/1920	See Spokane, Coeur D'Alene & Palouse Railway Company
Spokane Traction Company	04/01/1903	01/01/1906	See Spokane, Coeur D'Alene & Palouse Railway Company
Spokane Union Station	09/30/1914	07/31/1973	
Spokane Union Stockyards Company	01/19/1925	09/10/1930	Succeeded 09/20/1930 by Old Union Stockyards Co.
Spokane United Railways			Employer is not covered.
Spokane Valley and Northern Railway Company	11/05/1918	12/13/1924	
Sprague, C. H., & Son Company			Employer is not covered
Spreckels Sugar Company	01/01/1916	10/01/1916	
Spring Canyon Coal Company			Employer is not covered
Spring Creek Railway Company	10/08/1902	02/16/1904	See Tionesta Valley Railway Company
Springfield and Carbondale Railway Company			Employer is not covered
Springfield Consolidated Railway Company			Employer is not covered
Springfield & Decatur Railway Company, Inc., The	05/13/1901	11/09/1901	See Baltimore and Ohio Railroad Company, The
Springfield Electric Railway Company	12/31/1896	01/01/1923	See Springfield Terminal Railway Company (Vermont)
Springfield, Havana and Peoria Railroad Company	05/27/1925	07/16/1936	See Chicago & Illinois Midland Railway Company
Springfield and Northwestern Railway Company, The	02/04/1887	06/27/1888	See Chicago, Springfield & St. Louis Railway Company
Springfield (Ohio) Railway Company			Employer is not covered
Springfield & Southwestern Railroad Company	04/01/1942	12/27/1945	
Springfield Southwestern Railway Company	02/19/1903	08/31/1909	See Missouri Pacific Railroad Company

Employer	Covered From	Covered To	Remarks
Springfield Stock Yards Company	03/02/1925	12/31/1963	An employer with respect only to its activities in the loading and unloading of railborne livestock
Springfield Street Railway Company			Employer is not covered
Springfield Suburban Railroad Company, The	02/07/1923	05/31/1959	
Springfield Terminal Railway and Power Company	01/01/1916	02/07/1923	
Springfield, Troy & Piqua Railway Company	04/01/1903	01/01/1916	
Springfield Terminal Railway Company, The (Illinois)	04/22/1908	04/30/1952	As of 05/01/1952, ceased to be an employer. No records are available
Springfield Terminal Railway Company (Vermont)	01/01/1923	DATE	Subsidiary of Boston & Maine Corporation
Springfield Electric Railway Company	12/31/1896	01/01/1923	
Springfield Terminal Railway and Power Company	01/01/1916	02/07/1923	See Springfield Suburban Railroad Company, The
Springfield Traction Company (Missouri)			Employer is not covered.
Springfield, Troy & Piqua Railway Company	04/01/1903	01/01/1916	See Springfield Suburban Railroad Company, The
Springfield & Washington Railway Company			Employer is not covered
Springfield & Xania Railroad Company	12/01/1928	07/25/1934	Succeeded to the properties of the Springfield and Xania Railway Company on 12/01/1928.
Springfield and Xania Railway Company	01/01/1907	11/30/1928	Properties sold to the Springfield & Xania RR Co. on 12/01/1928.
SPTC Holding, Inc.			Employer is not covered. Wholly owned subsidiary of Rio Grande Industries, Inc.
Southern Pacific Transportation Company	11/26/1969	DATE	Wholly owned subsidiary
Squaw Creek Southern Railroad, Inc.	08/17/2002	DATE	Subsidiary of Respondek Railroad Corporation
SSDK Railroad			Abbreviation for Savannah State Dock Railroad, BA No. 9511
SSP Railroad Holding, LLC	05/07/2008	4/27/2011	Became an employer effective May 7, 2008, the date on which it began operations. On April 27, 2011 name was change to RG Steel, LLC.
Staley, A. E., Manufacturing Company			Not an employer at least with respect to operations at its Decatur, Illinois plant
Stamford and Northwestern Railway Company	01/11/1909	06/13/1952	Properties acquired by the Fort Worth and Denver Railway Company
Standard Carloading Corporation	09/15/1930	11/07/1931	No records are available
Standard Coffee Company, Inc.			Employer is not covered
Standard Coupler Company			Employer is not covered
Standard Fruit and Steamship Corporation			Employer is not covered
Standard and Hernando Railroad Company	05/20/1908	07/12/1916	No records are available. See Seaboard Air Line Railroad Company.
Standard Inspection Service, Inc.	07/01/1930	06/30/1933	An employer only to its inspection work for the carriers in the Chgo. Terminal District.
Standard Lumber Company			From 04/12/1918 to 12/31/1921, operated under lease by the Sugar Pine Railway Company
Standard Lumber Company (Florida Corporation)			Employer is not covered
Standard Oil Company (Indiana)	01/01/1891	07/27/1934	
Standard Oil Company (California, Kansas, Kentucky, Louisiana, Nebraska, New Jersey, New York, Ohio)			Employer is not covered
Standard Pacific Corporation	01/01/1987	02/28/1992	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Standard Railway Equipment Manufacturing Company			Employer is not covered
Standard Railway Fuses Corporation			Employer is not covered
Standard Realty and Development Company			Employer is not covered
Standard Slag Company			Employer is not covered
Standard Steel Car Company			Employer is not covered. See Pullman-Standard Car Manufacturing Company.
Standard Steel Company			Employer is not covered. Succeeded on 12/01/1913 by the Gulf States Steel Company.
Standard Stoker Company, Inc.			Employer is not covered
Stange Lumber Company			Employer is not covered
Stanley-Merrill & Phillips Railway Company	08/21/1893	04/16/1923	No records are available. See Minneapolis, St. Paul & Sault Ste. Marie Railway Company.
Star Railroad Equipment			Investigation closed 08/25/1994
Star Union Fast Freight Line			The Union Line was known by this name. See Union Line
Star Union Line			The Union Line was known by this name. See Union line
Stark Building Company			Not an employer & service under a contract with The Chgo., Rock Island & Pacific is not creditable
Stark Electric Railroad Company			Employer is not covered
State Belt Railroad of California	01/01/1892	02/06/1969	Name changed to the San Francisco Port Commission effective 02/07/1969
State Line Branch Railroad Company	07/01/1898	06/30/1900	See Cumberland and Pennsylvania Railroad Company
State Line and Indiana City Railway Company	12/31/1888	02/05/1901	
State Line and Sullivan Railroad Company	12/02/1874	12/31/1949	Merged into Lehigh Valley Railroad Company
State of Maine Department of Transportation			Employer is not covered
State of New Jersey Department of Transportation			Employer is not covered-The commuter operating agency of the State of NJ Dept. of Transp.
State of North Carolina			Owns the Atlantic & North Carolina Railroad Co. See Atlantic & North Carolina Railroad Company
State University Railroad Company	04/12/1879	DATE	Until 12/31/1923, operated by the Southern Railway Company. Subsidiary of Norfolk Southern Corp. Investigation on 5/9/07
Staten Island Edison Corporation			Employer is not covered
Staten Island Railroad Corporation			Investigation closed 09/17/1996. Operations commenced in 1985, abandonment was 02/1992
Staten Island Railroad Corporation % CSX Corp.			Effective 11/01/1971, name was changed from Staten Island Rapid Transit Railway Company
Staten Island Railway Company	02/04/1887	DATE	Since 1971 leased to the Staten Island Rapid Transit Railway Company, The
Staten Island Rapid Transit Operating Authority	07/01/1971	09/21/1987	
Staten Island Rapid Transit Railroad Company	02/04/1887	08/31/1899	See Staten Island Rapid Transit Railway Company, The
Staten Island Rapid Transit Railway Co., The % CSX Corp.	07/28/1899	01/31/1972	07/01/1971, Staten Island transferred passenger operations to NY. 11/01/1971, name changed to Staten Island RR Corp. 2/2/1972, merged its remaining operations into the Baltimore & Ohio RR Co.
Staten Island Rapid Transit Railroad Company	02/04/1887	08/31/1899	
Staten Island Shipbuilding Company			Employer is not covered

Employer	Covered From	Covered To	Remarks
Statenville Railway Company	11/15/1910	09/30/1924	No records are available
Statesboro Livestock Commission Company			Employer is not covered
Statesboro Northern Railway	07/12/1924	12/31/1926	
Statesboro Terminal Company	12/31/1933	04/01/1935	See Georgia & Florida Railroad
StatesRail, Inc.			Employer is not covered. Kauri, LLC owns 97% of stock. Acquired by RailAmerica, Inc. effective 01/04/2002
Kyle Railways, Inc.	07/01/1978	DATE	Wholly owned subsidiary
Statesville Railway Company	07/01/1914	12/31/1922	
Station Custodians/Amtrak			See Amtrak
Statistical Bureau-Western Lines	04/01/1916	12/31/1995	Ceased being an employer on December 31, 1995. The date its parent comp ceased operations (Western Railroad Association-BA # 7234
Stearns Coal and Lumber Company			Employer is not covered
Stearns Salt and Lumber Company			Employer is not covered
Steel Car Company			Employer is not covered
Steel Processing Services % Florida Progress Corporation			Investigation closed 09/30/1994
Steel Works Club			Employer is not covered
Steele-Wedeles Company			Employer is not covered
Steelton & Highspire Railroad Company	11/16/1916	01/01/2002	Merged into Steelton & Highspire Railroad Co., LLC effective 01/01/2002
Steelton & Highspire Railroad Company, LLC	01/01/2002	05/17/2003	Subsidiary of the Bethlehem Steel Corporation. Assets acquired by ISG Railways, Inc.
Steers, Henry, Inc.			Not an employer and service under various contracts is not creditable
Steers, J. Rich, Inc.			Not an employer and service under contract with Pennsylvania Railroad Company
Stephenville North and South Texas Railway Company	02/04/1907	02/06/1941	See St. Louis Southwestern Railway Company of Texas
Stephoe Valley Smelting & Mining Company			Employer is not covered
Sterling Cartage Company			Employer is not covered
Sterling, Dixon and Eastern Electric Railway Company			Employer is not covered
Sterling Mountain Railway Company	02/04/1887	10/31/1923	No records are available
Stern & Silverman, Incorporated			Employer is not covered
Stetson Lumber Company			Not an employer and service is not creditable
Steubenville, E. Liverpool & Beaver Valley Traction Co., The			Employer is not covered
Steubenville & Wheeling Traction Company			Employer is not covered
Stewartstown Railroad Company, The	09/22/1884	DATE	
New Park and Fawn Grove Railroad, The	04/01/1907	12/31/1922	
Stickelman Livestock Commission Company			Employer is not covered
Stillmore Air Line Railway Company	11/17/1892	06/30/1906	See Wadley Southern Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Stillwater Central Railroad, Inc.	06/25/1998	12/09/2010	Name Changed to Stillwater Central Railroad, LLC
Stillwater Central Railroad,LLC	12/09/2010	DATE	Name change as a result of an internal restructuring transaction.
Stillwater Union Depot & Transfer Company	05/28/1888	11/30/1896	See Northern Pacific Railway Company
Stimm, H. F., Incorporated			Employer is not covered
Stimpson Investment Corporation			Employer is not covered
Stimpson Terminal Company			Employer is not covered
Stock Yards District Agency	08/24/1918	12/31/1976	Ceased being an employer on December 31, 1976, when the parent Company General Manager Associated of Chicago terminated.
Stock Yards Harness & Saddlery Company			Employer is not covered
Stock Yards Protective Police Association			Employer is not covered
Stockland Livestock Exchange, Inc.	09/10/1930	12/31/2010	Ceased being an employer on December 31, 2010. No longer providing service.
Old Union Stockyards Company	09/20/1930	10/01/1962	Name by which Stockland Livestock Exchange, Inc. was known during this period
Spokane Union Stockyards Company	01/19/1925	09/20/1930	Succeeded 09/20/1930 by the Old Union Stockyards Company
Stockland Union Stockyards Company	10/01/1962	12/31/1978	Name by which Stockland Livestock Exchange, Inc. was known during this period
Stockland Union Stockyards Company	10/01/1962	12/31/1978	Still an active corporation under the name change.
Stockton Electric Railroad			Employer is not covered
Stockton Port District	01/01/1936	DATE	Operated in alternate 1 yr. periods by the ATSF, Southern Pacific Co., & The Western Pacific RR
Stockton Port Terminal Association	01/01/1934	12/31/1935	
Stockton Port Terminal Association	01/01/1934	12/31/1935	See Stockton Port District
Stockton Terminal and Eastern Railroad	11/08/1918	DATE	
Stockton Terminal and Eastern Railroad Company	04/01/1911	11/07/1918	
Stockton Terminal and Eastern Railroad Company	04/01/1911	11/07/1918	See Stockton Terminal and Eastern Railroad
Stockyards Railway Company	08/01/1941	8/31/1985	Ceased to be an employer on 8/31/1985, when it ceased operations.
Stockyards Railway Company-Billings, MT	08/01/1941	04/27/1963	Ceased to be an employer with respect to loading and unloading of rail-Borne livestock at Billings, Montana.
Stockyards Service Company	08/03/1942	10/31/1988	Ceased to be a rail carrier employer under the RRA and Ruia Effective February 4, 1991.
Stoddard Lumber Company			Employer is not covered
Stone-Grant Industrial Development & Transportation, LLC			Investigation closed 01/12/1995
Stone Harbor Railroad Company	07/01/1921	09/30/1932	See Pennsylvania-Reading Seashore Lines
Stone Harbor Terminal Railroad Company	07/01/1912	12/31/1917	See Pennsylvania-Reading Seashore Lines
Stone Mountain Granite Corporation	01/01/1923	01/01/1934	Also known as Stone Mountain Granite Company
Stone & Webster Engineering Corporation			Employer is not covered.
Stonega Coke and Coal Company	03/01/1904	01/01/1917	
Stone's Express, Inc.			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Stonewall Valley Electric Railroad Company			Employer is not covered. Succeeded by the Southern Colorado Power & Railway Company
Stony Brook Railroad Corporation	03/26/1845	DATE	Subsidiary of the Boston & Maine Corporation
Stony Clove & Catskill Mountain Railroad Company, The	01/18/1881	12/31/1901	See New York Central Railroad Company (Delaware), The
Stony Creek Railroad Company	04/01/1868	12/30/1945	See Reading Company
Stor Dor Forwarding Company	10/11/1951	12/31/1956	See Universal Carloading & Distributing Co., Inc. (Delaware)
Stourbridge Line Rail Excursions			Investigation closed 07/05/1994
Stourbridge Railroad Company, Inc.	07/01/1989	DATE	
Strachan Shipping Company			Employer is not covered. Sometimes known as the South Atlantic Steamship Line
Straight Creek Coal & Coke Company			Employer is not covered
Straits Car Ferry Service Corporation	04/04/1976	12/28/1990	Name changed to Straits Service Corporation effective 12/28/1990. See Straits Service Corp.
Straits Service Corporation	04/04/1976	DATE	
Straits Car Ferry Service Corporation	04/04/1976	12/28/1990	Name by which Straits Service Corporation was known during this period
Strategic Staffing Solutions (S3)			See B.C.D. 08-48 dated December 11, 2008 Based on the evidence of file, it is clear that S3 is not an employer within the meaning of the Acts.
Strasburg Railroad Company	02/01/1851	DATE	
Strato, Inc.			Investigation closed 09/02/1992
Strawn and Indiana State Line Railroad Company	08/11/1880	02/17/1888	See Chicago & Eastern Illinois Railroad Company
Streamline, Inc	01/01/2007	DATE	
Streator Car Company, The			Employer is not covered
Street Lighting Service Company			Employer is not covered
Streets Company, The			Employer is not covered
Streets Western Stable Car Line			Employer is not covered
Strouds Creek and Muddlety Railroad Company	06/14/1904	12/16/1999	Ceased being a employer effective 12/16/1999, due to Abandonment.
Stuby Transportation Corporation			Employer is not covered
Stucki, A., Company - Division of Hansen, Inc.			Investigation closed 08/26/1992
Sturm & Dillard Company, The			Employer is not covered
Stuttgart and Arkansas River Railroad Company	12/31/1892	01/15/1901	See St. Louis Southwestern Railway Company
Stuyvesant Real Estate Company			Employer is not covered
	11/11/1915	02/01/1918	
	09/15/1910	03/27/1913	
Suffolk and Carolina Railway Company	12/31/1884	11/25/1906	See Norfolk Southern Railway Company
Sugar Creek & Northern Railroad Company, The			Employer is not covered
Sugar Land Railway Company	09/14/1893	03/02/1956	See Missouri Pacific Railroad Company

Employer	Covered From	Covered To	Remarks
Imperial Valley Railway Company	12/31/1908	01/31/1912	
Sugar Pine Lumber Company			Employer is not covered
Sugar Pine Railway Company	07/01/1909	12/15/1917	
Sugar Run Railroad Company	07/01/1894	03/31/1898	No records are available
Sugarloaf and Hazelton Railroad	06/01/1983	08/16/1990	See Continental Rail-Freight Services, Inc. d/b/a Sugarload & Hazelton RR
Sullivan County Railroad, The	10/01/1880	12/31/1924	See Boston and Maine Railroad.
Sullivan, James (or James Salvati)	01/01/1916	12/31/1916	
Sultan Railway & Timber Company			Employer is not covered
Sulzberger & Sons Company			Name Wilson & Co., Inc., Kansas was known (1910 - 1916). See Wilson & Co., Inc. (New York)
Summer & Company			Employer is not covered
Summit Connecting Railway Company			Investigation closed 10/27/2003
Summit View Corporation			Employer is not covered. Prior to 1989 was known as the Ohio Railroad Company
Aliquippa and Ohio River Railroad Company	11/15/2002	DATE	Wholly owned subsidiary
Columbus & Ohio River railroad Company	04/17/1992	DATE	Wholly owned subsidiary
Ohio Central Railroad	04/09/1998	DATE	Wholly owned subsidiary
Ohio & Pennsylvania Railroad Company	05/15/1995	DATE	Wholly owned subsidiary
Ohio Southern Railroad, Inc.	05/01/1988	DATE	Wholly owned subsidiary. Arrangemen 4/13/2010
Youngstown & Austintown Railroad, Inc.	05/01/1988	DATE	Wholly owned subsidiary
Youngstown Belt Railroad Company	01/01/1997	DATE	Wholly owned subsidiary
Summit Water Supply Company	12/05/1899	12/31/1955	
Sumpter Valley Railway Company	08/18/1890	12/28/1961	
Sumter and Choctaw Railway Company	07/12/1904	06/30/1984	
Sumter Lumber Company, Inc.			Employer is not covered
Sumter Planing Mills and Lumber Company			Employer is not covered
Sumter & Wateree River Railroad Company	08/29/1935	03/16/1992	See Southern Railway Company
Sunbelt Railroad Historical Trust			See Oklahoma Eastern Railway d/b/a
Sunbury and Erie Railroad Company, The			Name by which Philadelphia and Erie Railroad Company was known prior to 3/07/1861
Suncook Valley Railroad	09/28/1924	07/16/1953	
Suncrest Lumber Company			Employer is not covered
Sunday Creek Coal Company			Sunday Creek Company sometimes known by this name
Sunday Creek Company	07/01/1905	05/26/1916	See Kelly's Creek Railroad Company
Sundstrom & Stratton			Not an employer and service under contract with NY Central & Hudson River RR is not creditable

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Sunflour Railroad, Inc.	08/23/2000	DATE	Covered employer effective August 23, 2000.
Sunflower Junction Railway			Investigation closed 04/26/1996
Sunset Excursions	10/01/1899	10/01/1906	
Sunset Magazine		11/01/1914	See Southern Pacific Company
Sunset Railroad Company	12/23/1901	03/20/1912	See Sunset Railway Company
Sunset Railway Company	03/20/1912	DATE	Operated in alternate 5-yr periods by the ATSF and the Southern Pacific Company
Sunset Railroad Company	12/23/1901	03/20/1912	
Sunset Western Railway Company	01/01/1909	06/30/1910	
Sunset Sales Yards			Employer is not covered
Sunset Western Railway Company	01/01/1909	06/30/1910	See Sunset Railway Company
Sunshine Mills, Inc.			Investigation closed
Sunshine Railway			Never came into existence & Redmont Railway Co., Inc. continues to operate the railroad
Superintendents' Association of Kansas City	11/08/1883	4/29/1975	Ceased being an employer on April 29, 1975 the date company had no compensated employees.
Association of Superintendents of Kansas City Railways	11/08/1883	06/30/1897	Name by which Superintendent's Assn of Kansas City was known during this period
Central Association of Railroad Officers, Kansas City Div.	01/01/1897	12/31/1913	
Superintendents' Assn, St. Louis-E. St. Louis Trmnl Dstr	12/31/1903	DATE	
American Assn of RR Superintendents, St. Louis Div.	01/01/1909	01/01/1921	Name by which Superintendent's Assn, St. Louis-E. St. Louis was known for this period
Central Assn of Railroad Officers, St. Louis Division	12/31/1903	01/01/1909	Name by which Superintendent's Assn, St. Louis-E. St. Louis was known for this period
Superior Coal Company (Gillespie, Illinois)			Employer is not covered
Superior Oil Company, The			Employer is not covered
Superior Portland Cement Company			Employer is not covered
Superior Sales Company			Employer is not covered
Superior and Southeastern Railway Company	06/30/1905	04/12/1934	Service prior to 06/30/1905 is not creditable. No records are available
Superior Steel Corporation			Employer is not covered
Surface Transportation Consultants			Investigation closed 11/16/2001
Susquehanna, Bloomsburg & Berwick Railroad Company	07/31/1902	04/15/1918	See Pennsylvania Railroad Company
Susquehanna & Buffalo Railroad Company	07/01/1894	06/30/1913	No records are available
Susquehanna Bulk Systems, Inc.			Investigation closed 08/26/1993. Subsidiary of Delaware Otsego Corp.
Susquehanna Coal Company			Employer is not covered
Susquehanna Connecting Railroad Company	12/18/1896	03/31/1976	Since 04/01/1938, operated under exclusive trackage rights by the Erie Railroad Company
Susquehanna & Eagles Mere Railroad			Employer is not covered
Susquehanna and New York Railroad Company	05/27/1902	05/23/1942	Operated as separate entities from 05/27/1902 to 05/26/1903 and from 05/26/1903 to 05/23/1942

Employer	Covered From	Covered To	Remarks
Barclay Coal Company	01/01/1891	09/23/1891	
Barclay Railroad Company, The	09/24/1891	05/26/1902	
Towanda Coal Company	02/04/1887	12/31/1890	
Susquehanna Properties, Inc.			Employer is not covered. Subsidiary of the Delaware Otsego Corp.
Susquehanna River & Western Railroad Company	09/10/1903	03/31/1939	No records are available
Newport & Sherman's Valley Railroad Company	12/31/1892	04/20/1920	
Perry County Railroad Company	01/01/1890	09/21/1903	
Susquehanna Shops Corporation	01/16/1922	10/01/1922	See Erie Railroad Company
Susquehanna and South Western Railroad Company	08/12/1882	03/20/1883	Name by which Beech Creek, Clearfield & South Western RR Co. was known during this period
Susquehanna and Tidewater Canals	01/02/1872	04/01/1895	See Reading Company
Susquehanna Union Railroad Company			Investigation closed 3/25/2011
Sussex Mine Railroad Company			Sussex Railroad Company, The was known by this name prior to 02/05/1853
Sussex Railroad Company, The	03/09/1848	12/31/1976	Since 07/14/1923, operated under lease by the Delaware, Lackawanna & Western RR co.
Sussex Mine Railroad Company	03/09/1848	02/05/1853	Name by which Sussex Railroad Company was known during this period
Suthards & Talbott			See Southards and Talbott
Suwannee and San Pedro Railroad	07/01/1902	08/31/1905	See Florida Railway Company
SW Railway Service, Inc.			Investigation closed 10/07/1992
Swan Creek Railway Company	11/19/1906	12/22/1921	See Louisville and Nashville Railroad Company
Swan Ranch Railroad, LLC	01/02/2012	DATE	Employer was ruled to be covered on January 2, 2012, the date as of which it first began operations.
Swan River Logging Company's Railroad			Employer is not covered. The Swan River Logging Co. was sometimes known by this name
Swan Valley and Columbia Railway			See Louisville and Nashville Railroad Company
Swannanoa Railroad Company			Employer is not covered
Swanson Livestock Commission Company			Employer is not covered
Swayne Lumber Company			Employer is not covered
Swedes Ford Bridge Company	08/29/1935	09/24/1940	Compensation creditable to the Reading Company
Sweetwater Central Switching Co.	07/21/1994	DATE	Wholly owned subsidiary of Gulf, Colorado & San Saba Railway Corp., BA # 3891
Swift & Company			Employer is not covered
Swift, George B., Company			Not an employer and service is not creditable
Swift Live Stock Transportation Company			Employer is not covered
Swift & McCormick Metal Processors, Inc.			Investigation closed 05/08/2000
Swift Packing Company (Fertilizer Works)			Employer is not covered
Swift Refrigerator Transportation Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Swiger Coil Systems, Inc.			Investigation closed 08/12/1992
Switchmen's Union of North America	10/23/1894	12/31/1968	Merged into the United Transportation Union on 01/01/1969. See United Transportation Union
SWKR Operating Company, Inc.	06/15/1992	10/31/2003	Subsidiary of Kyle Railways, Inc.
San Pedro & Southwestern Railway	06/15/1992	12/01/1994	Name by which SWKR Operating Company was known during this period
Sylacauga & Wetumpka Railroad (Alabama)	07/01/1904	06/30/1912	No records are available
Sylvania Central Railway Company	05/02/1903	03/27/1954	
Sylvania and Girard Railroad Company	01/01/1906	12/01/1915	No records are available
Sylvania Railroad Company	02/04/1887	05/01/1903	See Sylvania Railway Company, The
Sylvania Railway Company, The	03/05/1935	02/29/1944	See Central of Georgia Railway Company
Sylvania Railroad Company	02/04/1887	05/01/1903	
Symington-Gould Corporation, The			Employer is not covered
Syracuse & Baldwinsville Railroad Company, The	05/26/1886	01/26/1891	See Delaware, Lackawanna and Western Railroad Co., The
Syracuse & Baldwinsville Railway Company	01/27/1891	06/30/1892	See Delaware, Lackawanna and Western Railroad Co., The
Syracuse, Binghampton and New York Railroad Company	10/18/1856	03/31/1976	Since 09/30/1912, operated under lease by the Delaware, Lackawanna and Western Railroad Co.
Syracuse, Chenango and New York Rail Road Company, The	04/07/1877	09/01/1883	See New York Central Railroad Company (Delaware), The
Syracuse and Chenango Rail Road Company	05/14/1873	04/16/1877	See New York Central Railroad Company (Delaware), The
Syracuse and Chenango Valley Rail Road Company, The	04/16/1868	07/28/1873	See New York Central Railroad Company (Delaware), The
Syracuse, Lake Shore and Northern Railroad Company			Employer is not covered
Syracuse and Milford Railway Company			Employer is not covered
Syracuse, Ontario and New York Railway Company, The	06/20/1883	06/30/1891	See New York Central Railroad Company (Delaware), The
Syracuse Railway-Co-Ordinated Bus Lines, Inc.			Employer is not covered. Merged into the Syracuse Transit Corporation on 06/01/1940.
Syracuse Rapid Transit Railway Company			Employer is not covered. Merged into the New York State Railways on 10/31/1912.
Syracuse Street Railroad Company			Employer is not covered. Succeeded on 05/21/1896 by the Syracuse Rapid Transit Railway Co.
Syracuse Transit Corporation			Employer is not covered.
Systec Data Management, Inc.			Employer is not covered
Tabb Storage Warehouse and Freight Transfer Line			Employer is not covered
Tabor & Northern Railway Company, The	12/20/1889	01/01/1933	No records are available
Tacoma Eastern Railroad Company	07/14/1890	11/01/1919	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Tacoma Eastern Railway Company	02/01/1995	12/31/1998	Operations ceased
Tacoma-Oriental Steamship Company			Employer is not covered
Tacoma Rail	01/01/1915	DATE	Owned by the City of Tacoma

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Municipal Belt Line Railway of Tacoma, Washington Tacoma Rail Mountain Division	01/01/1915	08/17/1999	Name by which Tacoma Rail was known during this period Division of Tacoma Rail which uses the reporting marks "TRMW, Tacoma Rail Mountain Western"
Tacoma Rail Tideflat Division			Division of Tacoma Rail which uses the reporting marks "TMBL, Tacoma Municipal Belt Line"
Tacoma Railway & Power Company	01/01/1915	11/11/1917	See Tacoma Municipal Street Railway
Talbotton Railroad Company	08/23/1872	04/30/1957	Records prior to 1917 are not available
Talladega and Cousa Valley Railroad Company	02/04/1887	09/30/1890	See Birmingham & Atlantic Railroad Company
Tallahassee Lumber Company			Employer is not covered
Tallahassee & Montgomery Railway Company	03/31/1896	06/24/1912	See Birmingham & Southeastern Railroad Company
Tallahassee, Perry and Southeastern Railway Company	11/22/1905	10/31/1909	See Seaboard Air Line Railroad Company
Tallahassee Southeastern Railway Company	05/30/1895	04/17/1906	See Seaboard Air Line Railroad Company
Talleyrand Terminal Railroad Company, Inc.	02/19/1996	DATE	
Tallulah Falls Railway Company	03/22/1898	06/14/1961	
Blue Ridge & Atlantic Railroad Company	01/01/1888	03/21/1898	
Blue Ridge & Atlantic Railway Company	02/01/1901	02/28/1909	
Tama & Toledo Electric Railway & Light Company	02/03/1894	06/30/1911	See Tama and Toledo Railroad Company
Tama and Toledo Railroad Company	07/19/1919	02/15/1953	
Tama and Toledo Electric Railway & Light Company	02/03/1894	06/30/1911	No records are available
Tama and Toledo Railway Company	07/01/1911	07/31/1919	
Tama and Toledo Railway Company	07/01/1911	07/31/1919	See Tama and Toledo Railroad Company
Tamaqua, Hazelton and Northern Railroad Company, The	05/18/1891	12/31/1923	See Reading Company
Tampa Dock Company			Not an employer and service under contracts is not creditable
Tampa & Gulf Coast Railroad Company	02/11/1913	03/16/1992	Since 01/01/1927, operated by the Seaboard Air Line Railroad Co. and its predecessor
Tampa and Gulf Coast Railway	08/28/1909	05/19/1913	See Seaboard Air Line Railroad Company
Tampa & Jacksonville Railway Company	02/25/1907	06/30/1927	See Jacksonville, Gainesville & Gulf Railway
Tampa Municipal Railroad			Not an employer and service under a contract dated 01/08/1923 is not creditable as service
Tampa Northern Railroad Company	10/01/1907	8/11/1959	Ceased to be an employer on 8/11/1959, with the Dissolution of the Corp.
Tampa Southern Railroad Company	03/05/1917	03/16/1992	Companies railroad operated by the Atlantic Coast Line Railroad Co. effective 03/01/1920
Tampa and Thonotosassa Railroad Company	01/23/1893	07/01/1901	See Atlantic Coast Line Railroad Company
Tampa Union Station Company	05/27/1910	07/31/1968	See Seaboard Coast Line Railroad Company
Tangent Transportation Company d/b/a Port Royal Railroad	05/15/1985	11/30/2003	Subsidiary of South Carolina Public Railways Commission
Tank Car Corp of America			Investigation closed 09/02/1992
Tank Lining & Railcar Repair			Investigation closed 02/10/1995. See Trinity Industries
Tanwax & Western Railroad Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Tar Box Express Company	01/01/1908	01/01/1913	
Tarantula Corporation			Employer is not covered. Owned by Davoil, Inc.
Fort Worth & Dallas Railroad	10/01/1988	DATE	Subsidiary last reviewed 12/2/09
Fort Worth & Western Railroad	11/01/1988	DATE	Subsidiary last reviewed 12/2/09
Tarantula Steam Train			Employer is not covered. AKA Coe Sun, Inc. d/b/a Tarantula Steam Train
Tavares, Apopka and Gulf Railroad Company	10/10/1881	04/04/1890	See Tavares and Gulf Railroad Company
Tavares and Gulf Railroad Company	04/05/1890	07/31/1969	Property acquired by the Seaboard Coast Line Railroad Company
Tavares, Apopka and Gulf Railroad Company	10/10/1881	04/04/1890	
Tennessee & Cumberland River Railroad Company	04/23/1897	02/16/1915	
Tavares, Orlando and Atlantic Railroad Company	10/10/1881	04/14/1891	See Seaboard Air Line Railroad Company
Taylor Dredging Company			Employer is not covered
Taylor Signal Company			Employer is not covered. See General Railway Signal Company
Taylor, W. H., & Sons			Not an employer and service is not creditable
Taylor & Wells Auction Company, The			Employer is not covered. Succeeded on 01/01/1945 by The Wells Commission Company
Taylor-Wharton Iron and Steel Company			Employer is not covered
Tazewell & Peoria Railroad, Inc.	11/01/2004	DATE	
Teams, Inc.			Investigation closed 11/17/1994
TEC Associates, Inc.			Employer is not covered
Technical Service & Marketing, Inc.			Investigation closed 07/15/1992
Tecopa Railroad Company			Employer is not covered
Tecumseh Branch Connecting Railroad Company	11/21/2001	10/9/2009	Tecumseh Branch Connecting RR Comp was an employer under the RR Act until November 21, 2001, The date as of which it began operations, Until October 9, 2009, when its Rail Line was aquired by Adrian & Blissfield Railroad Company (ADBF) BA 3288.
Teleconnections, Inc.	06/13/1995	12/31/2000	Subsidiary of CSX Technology
Teleweld, Inc.			No evidence of common control
Tellico Railway Company	07/27/1898	03/24/1910	See Louisville and Nashville Railroad Company
Temperance Yard Corporation	03/10/1988	DATE	Letter dated 11/25/ 2005 states that Temperance Yard CORP business is transacted and reported through Ann Arbor RR.
Temple & Central Texas Railway, Inc	8/16/2009	DATE	Employer covered effective august 16, 2009, The date on which operations began.
Temple - Inland, Inc.			Employer is not covered
Temple Lumber Company			Southern Pine Lumber Company is sometimes erroneously referred to by this name
Temple, Northwestern & Gulf Railway Company	05/23/1913	12/31/1915	No records are available
Temple Northwestern Railway Company	11/03/1910	05/22/1913	
Temple Northwestern Railway Company	11/03/1910	05/22/1913	See Temple, Northwestern & Gulf Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Ten Mile Railroad			The trade name for the logging railroad operated by Union Lumber Company and referred to in G-341, No. 42-764 - L-42-400.
TenMet, Inc.			See Nashville & Ashland
Tenneco Inc.			Employer is not covered
Tennessee, Alabama and Georgia Railroad Company	01/10/1911	04/22/1922	See Tennessee, Alabama & Georgia Railway Company
Tennessee, Alabama and Georgia Railway	04/24/1922	12/31/1937	See Tennessee, Alabama & Georgia Railway Company
Tennessee, Alabama & Georgia Railway Company	01/01/1938	DATE	Subsidiary of Norfolk Southern Corporation
Chattanooga Southern Railroad Company	10/24/1887	01/09/1911	
Chattanooga Southern Railway Company	10/24/1887	05/10/1896	
Tennessee, Alabama and Georgia Railroad Company	01/10/1911	04/22/1922	
Tennessee, Alabama and Georgia Railway	04/24/1922	12/31/1937	
Tennessee Car Service Association	06/01/1890	01/01/1908	East Tennessee Demurrage & Storage Bureau was known by this name prior to sometime in 1906
Tennessee & Carolina Southern Railway Company	11/00/1908	04/04/1936	See Southern Railway Company
Tennessee Central Railroad Company	05/01/1902	01/31/1922	See Tennessee Central Railway Company
Tennessee Central Railway	10/31/1900	04/30/1902	No records are available. See Tennessee Central Railway Company
Tennessee Central Railway Company	01/01/1922	12/31/1975	No records are available
Nashville and Knoxville Railroad Company, The	03/21/1884	05/01/1902	
Tennessee Central Railroad Company	05/01/1902	01/31/1922	
Tennessee Central Railway	10/31/1900	04/30/1902	
Tennessee Coal, Iron and Railroad Company	02/04/1887	06/30/1899	Not an employer after 06/30/1899
Tennessee Copper Company			Employer is not covered
Tennessee & Cumberland River Railroad Company	04/23/1897	02/16/1915	No records are available. See Tavares and Gulf Railroad Company
Tennessee Demurrage and Storage Bureau	01/01/1892	03/01/1919	See Southeastern Demurrage & Storage Bureau
Tennessee, Kentucky & Northern Railroad Company	08/14/1912	05/20/1934	
Overton County Railroad Company	03/31/1904	08/13/1912	
Tennessee Lumber & Coal Company			Employer is not covered
Tennessee Midland Railway Company	12/18/1886	12/12/1895	See Louisville & Nashville Railroad Co. & Nashville, Chattanooga & St. Louis Railway, The
Tennessee and North Carolina Railroad Company	06/27/1911	06/06/1920	See Tennessee & North Carolina Railway Company
Tennessee & North Carolina Railroad Co. (N. Carolina)	09/01/1902	06/26/1911	
Tennessee and North Carolina Railroad Co. (Tennessee)	03/06/1900	05/26/1911	See Tennessee & North Carolina Railway Company
Tennessee & North Carolina Railway Company	06/28/1920	08/31/1951	
Carolina & Georgia Railway Company	01/01/1920	01/01/1927	
Knoxville & Carolina Railroad Company	11/01/1921	10/18/1926	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Knoxville, Sevierville & Eastern Railway Company	07/15/1907	10/31/1921	
Tennessee and North Carolina Railroad Company	06/27/1911	06/06/1920	
Tennessee & North Carolina Railroad Co. (N. Carolina)	09/01/1902	06/26/1911	
Tennessee and North Carolina Railroad Co. (Tennessee)	03/06/1900	05/26/1911	
Tennessee Northern Railway Company	12/17/1896	12/31/1903	See Southern Railway Company
Tennessee & Ohio Railway Company	09/26/1884	07/22/1889	See Southern Railway Company
Tennessee Property Company, The			Service & compensation creditable to the Nashville, Chattanooga & St. Louis Railway until 07/22/1863
Tennessee Railcar Services, Inc.			Investigation closed 02/16/1993
Tennessee Railroad Association	01/01/1934	06/30/1986	
Tennessee Railway Company	08/01/1973	DATE	Subsidiary of Norfolk Southern Corporation
Tennessee Railroad Company	06/29/1918	07/31/1973	
Tennessee Railway Company	06/13/1904	06/28/1918	See Tennessee Railroad Company
Tennessee and Sequatchie Valley Railroad Company			Srvce prior to 02/04/1887 is not crdtbl;no final opinion expressed with respect to subsequent srvc
Tennessee Southern Railroad Company, Inc.	02/01/1988	DATE	
Tennessee Valley RR Museum, Inc. d/b/a Tennessee Vly RR			Employer is not covered
Tennessee Western Railroad Company	11/13/1913	01/01/1934	Operated by the Louisville and Nashville Railroad Company as agent. No records are available
Tennken Railroad Company, Inc. (Supplemental)	11/28/1983	DATE	Update as of 6/18/09 still reporting. (ET)
TennRail Corporation	01/01/1992	12/31/1993	01/01/1994, merged into MidSouth Corp & MidSouth merged into Kansas City Southern Railway Co.
Tensas & Gulf Railway Company	05/01/1921	02/01/1924	No records are available
Terminal Building Corporation of Dallas			Employer is not covered
Terminal Contracting Company, Inc.			Employer is not covered
Terminal Despatch			Prior to sometime in 1905, the Northern Demurrage Bureau was known by this name
Terminal Despatch Association			Prior to sometime in 1905, the Northern Demurrage Bureau was known by this name
Terminal Fruit Auction			Employer is not covered
Terminal Holding Company	04/27/1933	10/29/1938	Succeeded to operation of the Columbus Interurban Terminal Company on 04/27/1933
Terminal Industrial Land Company			Service & comp. creditable to Texas City Terminal Railway Company until 07/07/1939
Terminal Operating Corporation	08/21/1923	12/31/1924	
Terminal Railroad Association of St. Louis	07/30/1889	DATE	
Central Demurrage and Storage Bureau	12/31/1891	07/01/1930	
East St. Louis Connecting Railway Company	01/04/1878	01/14/1958	Merged
St. Louis Transfer Railway Company	06/25/1884	07/14/1955	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Union Depot Company of St. Louis	05/09/1874	12/31/1889	
Terminal Railroad of East St. Louis	02/23/1880	12/03/1953	See Terminal Railroad Association of St. Louis
Terminal Railway Alabama State Docks	09/18/1923	DATE	Division of Alabama State Docks
Terminal Railway of Buffalo	06/17/1895	12/31/1914	See New York Central Railroad Company (Delaware), The
Terminal Realty Company			Service and compensation are creditable to the Terminal Railroad Association of St. Louis.
Terminal Realty Corporation	02/01/1925	10/31/1930	
Terminal Service Company			Employer is not covered
Terminal Service, Inc.			Name by which Reliable Railroad Service, Inc. was known
Terminal Storage Company			Employer is not covered; service is not creditable. See Terminal Storage Company of Washington
Terminal Storage Company of Washington	07/16/1926	8/8/1964	Ceased to be an employer on 8/8/1964, with the Dissolution of the Corporation.
Terminal Storage Company			Employer is not covered
Union Trust and Storage Co. of the District of Columbia			Employer is not covered
Termco Incorporated			Deputy General Counsel was unable to render an employer status determination at that time.
Terre Haute, Brazil and Eastern Railroad	10/09/1987	03/31/1993	
Terre Haute City Lines, Inc.			Employer is not covered
Terre Haute Electric Company	06/21/1899	05/01/1904	Succeeded in May 1904 by the Terre Haute Traction & Light Company. See Indiana Railroad
Terre Haute Electric Railway Company	06/04/1894	06/20/1899	Succeeded on 06/21/1899 by the Terre Haute Electric Company. See Indiana Railroad
Terre Haute, Indianapolis and Eastern Traction Company	04/01/1907	07/01/1931	An employer with respect only to its electric railway operations. See Indiana Railroad
Terre Haute and Indianapolis Railroad Company, The	03/01/1865	12/31/1904	See Pennsylvania Railroad Company
Terre Haute and Logansport Railroad Company	10/24/1879	11/30/1898	See Pennsylvania Railroad Company
Terre Haute & Logansport Railway Company	11/30/1898	12/31/1904	See Pennsylvania Railroad Company
Terre Haute and Peoria Railroad Company	01/21/1887	12/31/1956	Merged into the Penndel Company on December 31, 1956
Terre Haute Traction & Light Company	05/01/1904	03/31/1907	04/01/1907, oprtns taken over by Terre Haute, Indianapolis & Eastern Traction Co. See Indiana RR
Terre Haute Transfer Company			Not an employer and service is not creditable
Terry & Tench Company, Inc., The			Not an employer and service under a contract dated 05/13/1907 is not creditable
Texana Tank Car & Manufacturing, Inc.			Investigation closed 08/26/1992
Texarkana and Ft. Smith Railway Company	07/01/1890	01/31/1934	See Kansas City Southern Railway Company, The
Texarkana Gas & Electric Company			Employer is not covered
Texarkana Gravel Company			Employer is not covered
Texarkana Joint Interchange	12/01/1909	09/19/1927	
Texarkana and Northern Railway Company	06/18/1885	07/08/1889	See Kansas City Southern Railway Company, The
Texarkana, Shreveport & Natchez Railway Company, The	10/23/1895	02/08/1901	See Texas and Pacific Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Texarkana and Shreveport Railroad Company, The	10/29/1888	01/15/1899	See Texas and Pacific Railway Company
Texarkana Stockyards Company, Inc.	02/12/1940	11/03/1949	An employer with respect only to the loading and unloading of railborne livestock
Texarkana Union Station Trust	10/24/1925	04/04/1979	
Texas, Arkansas and Louisiana Railway	09/01/1897	01/31/1918	No records are available
Texas Car Service Association			Prior to sometime in July 1908, Texas Demurrage and Storage Bureau was known by this name
Texas Central Business Lines Corporation	08/01/2001	DATE	
Texas Central & Gulf Railroad Company			Investigation closed 05/17/2000 - Inactive corporation
Texas Central Railroad Company	12/26/1892	08/14/1994	
Texas Central Railway Company, The	05/30/1879	02/25/1893	See Missouri-Kansas-Texas Railroad Co. of Texas & Texas and New Orleans Railroad Company
Texas City Terminal Company	03/03/1898	01/21/1921	See Texas City Terminal Railway Company
Texas City Terminal Railway Company	01/22/1921	DATE	No records are available
Texas City Terminal Company	03/03/1898	01/21/1921	
Texas Company, The			Employer is not covered
Texas Demurrage and Storage Bureau	12/31/1890	07/24/1913	Prior to sometime in July 1908, known as the Texas Car Service Corporation
Texas Electric Railway	07/05/1916	12/29/1935	Records prior to 1928 are not available. See Texas Electric Railway Company
Texas Electric Railway Company	12/19/1935	12/31/1949	
Citizens Railway Company	02/01/1877	06/01/1911	
Denison & Sherman Railway	08/07/1900	04/16/1911	
Southern Traction Company	03/27/1900	04/16/1911	
Texas Electric Railway	07/05/1916	12/29/1935	
Texas Traction Company	09/25/1906	01/01/1917	
Waco Street Railway Company	06/01/1911	03/27/1912	
Texas Export Railroad Company	05/08/1973	12/31/1975	
Texas Freight Company	05/27/1951	12/31/1956	See Universal Carloading & Distributing Co., Inc. (Delaware)
Texas, Gonzales & Northern Railway Company	11/01/1992	DATE	
Texas and Gulf Railway Company, The	09/14/1904	01/19/1949	See Gulf, Colorado and Santa Fe Railway Company
Texas Gulf Sulphur Company			Employer is not covered
Texas International Railcar Company			Investigation closed 02/09/1995. Name changed to Texas International Railway Service
Texas International Railway Service, Inc.			Investigation closed 07/22/1992
Texas Limited			See Excursion Trains, Inc. d/b/a Texas Limited
Texas Long Leaf Lumber Company			Employer is not covered
Texas, Louisiana & Eastern Railroad Company	04/02/1891	07/26/1897	See Gulf, Colorado and Santa Fe Railway Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Texas-Louisiana Freight Bureau	03/01/1937	10/01/1972	Merged into the Western Railroad Association
Texas-Louisiana Tariff Bureau	06/01/1922	02/28/1937	
Texas Tariff Bureau	12/01/1909	06/01/1922	
Texas & Louisiana Railroad Company	07/24/1900	06/30/1903	See St. Louis Southwestern Railway Company of Texas
Texas-Louisiana Tariff Bureau	06/01/1922	02/28/1937	See Texas-Louisiana Freight Bureau
Texas Mexican Railway Company, The	06/25/1888	DATE	Wholly owned subsidiary of Mexrail, Inc.
Mexican National Railroad Company	03/22/1887	04/10/1902	
Mexican National Railway Company	10/01/1883	03/22/1887	
Texas Midland Railroad	12/16/1892	06/30/1934	See Texas and New Orleans Railroad Company
Texas, Missouri & North Arkansas Railway Company			Investigation closed 06/10/1994
Texas-New Mexico Railway Company	11/19/1927	10/31/1978	Nov. 1, 1978, merged into Missouri Pacific Railroad Co. (Delaware)
Texas New Mexico Railway Company			Operating division of Austin & Northwestern Railroad Company d/b/a Austin & Northwestern Railroad Company
Texas and New Orleans Railroad Company	07/16/1875	10/31/1916	Merged into the Southern Pacific Company on 11/01/1916
Austin and Northwestern Railroad Company, The	11/07/1887	08/21/1901	
Burr's Ferry, Brondel & Chester Railway Company	01/02/1906	06/30/1914	
Central Texas and Northwestern Railroad Company, The	09/28/1881	08/22/1901	
Dayton-Goose Creek Railway Company	07/24/1917	06/30/1934	
Fort Worth and New Orleans Railway Company	06/13/1885	08/22/1901	
Franklin and Abbeville Railway Company, The	03/16/1903	06/30/1934	
Galveston, Harrisburg and San Antonio Railway Co., The	07/27/1870	07/01/1934	
Galveston, Houston & Northern Railway Company, The	03/30/1899	09/28/1905	
Galveston, La Porte & Houston Railway Company	10/07/1892	04/30/1899	
Gulf, Western Texas and Pacific Railway Company	04/08/1878	08/08/1905	
Heeme and Brazos Valley Railway Company	05/18/1891	06/30/1914	
Houston, East and West Texas Railway Company, The	03/11/1875	06/30/1934	
Houston Railway Company, The	09/26/1892	07/31/1902	
Houston and Shreveport Railroad Company	09/09/1879	06/30/1934	
Houston & Texas Central Railroad Company	08/01/1889	06/30/1934	
Houston and Texas Central Railway Company	12/00/1857	06/30/1898	
Iberia and Vermillion Railroad Company	04/06/1891	06/30/1934	
Lake Charles & Northern Railroad Company	10/30/1906	06/30/1934	
Lancaster Tap Railroad	12/31/1890	09/30/1905	
La Porte, Houston and Northern Railroad Company	06/01/1894	01/29/1895	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Louisiana Western Railroad Company	03/30/1878	06/30/1934	
Morgan's Louisiana and Texas Railroad & Steamship Co.	03/08/1877	06/30/1934	
New York, Texas and Mexican Railway Company, The	11/17/1880	07/31/1905	
North Galveston, Houston and Kansas City Railroad Co.	12/31/1892	03/17/1894	
North Galveston, Houston & Kansas City RR Co. (New Co.)	05/18/1894	01/29/1895	
San Antonio and Aransas Pass Railway Company, The	08/29/1884	06/30/1934	
San Antonio & Gulf Railroad	05/29/1897	04/09/1905	
San Antonio and Gulf Shore Railway Company	12/22/1893	05/29/1897	
Shreveport and Houston Railway Company	06/09/1893	10/22/1891	
Southern Pacific Terminal Company	07/09/1901	02/28/1927	
Texas Central Railway Company, The	05/30/1879	02/26/1893	
Texas Midland Railroad	12/16/1892	06/30/1934	
Texas State Railroad	09/18/1909	11/04/1921	
Texas Trunk Railroad Company	11/19/1885	12/22/1899	
Waco & Northwestern Railroad	07/01/1893	06/29/1898	
Texas North Orient Corporation	06/01/1991	5/21/2010	Ceased being an employer on May 21, 2010. Forfeited existence for nonpayment of Franchise Tax.
Texas North Western Railway Company	11/15/1982	DATE	
Texas & Northern Railway Company	11/30/1948	DATE	
Texas & Oklahoma Construction Company			Employer is not covered
Texas, Oklahoma & Eastern Railroad Company	10/21/1910	12-31/2010	Employer ceased being a covered employer effective December 31, 2010.
Texas, Oklahoma & Eastern Railroad, LLC	12/31/2010	DATE	The employer became covered on December 31, 2010, The date which it began operations and first compensated employees.
Texas and Oklahoma Railroad Company	05/15/1902	12/11/1903	Service creditable to the Missouri-Kansas-Texas Railroad Company
Texas and Oklahoma RR Co.	06/01/1991	DATE	Reconsideration denied – Still a covered employer effective 06/01/1991
Texas and Pacific Coaches, Inc.	04/05/1929	10/14/1976	Ceased being an employer on October 14, 1976. Parent Texas & Pacific Railway Company (1823) was terminated.
Texas Pacific Coal & Oil Company			Employer is not covered. Prior to 04/17/1918, known as the Texas & Pacific Coal Company
Texas Pacific-Missouri Pacific Terminal RR of New Orleans	10/26/1914	12/31/1977	Merged into Missouri Pacific Railroad Company
Trans-Mississippi Terminal Railroad Company	10/26/1914	06/12/1924	Name by which Texas Pacific-Missouri Pacific Terminal RR was known during this period
Texas and Pacific Motor Transport Company	06/21/1929	12/31/1965	
Texas and Pacific Railway Company	03/03/1871	10/14/1976	See Missouri Pacific Railroad Company
Avoyelles Railroad Company	08/20/1898	12/19/1900	
Gate City Lumber Railroad Company	12/31/1887	10/28/1888	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Kansas, Oklahoma & Gulf Railway Company	03/01/1920	03/31/1970	Merged
Louisiana East & West Railroad Company, The	02/15/1904	04/25/1907	
Midland Valley Railroad Company	06/04/1903	03/31/1967	Merged
Natchitoches Railroad Company	02/25/1887	05/12/1893	
Natchitoches and Red River Valley Railroad Company	05/13/1893	01/15/1895	
Natchitoches and Red River Valley Railway Company	01/16/1895	04/26/1901	
Opelousas, Gulf and Northeastern Railway Company, The	06/20/1904	03/31/1915	
St. Louis, Avoyelles & Southwestern Railroad Company	01/12/1894	12/21/1895	
St. Louis, Avoyelles & Southwestern Railway Company	10/22/1895	08/19/1896	
Texarkana, Shreveport & Natchez Railway Company, The	10/23/1895	02/08/1901	
Texarkana and Shreveport Railroad Company, The	10/29/1888	01/15/1899	
Texas and Pacific Railway Employees' Hospital Association	06/10/1919	12/31/1987	Merged into the Missouri Pacific Employees' Hospital Association
Texas Pacific Transportation, Ltd	03/03/2001	DATE	
Texas Package Car Company			Employer is not covered
Texas Railroad Association	01/01/1891	DATE	
Texas Railroad Switching, Inc.	04/02/1990	06/09/1995	No longer an employer effective June 9, 1995, the date on which the ICC approved its discontinuance of operations. Employer is not covered
Texas Railway Car Corporation			
Texas Rock Crusher Railway Company	03/07/1998	DATE	Wholly-owned subsidiary of TNW Corporation
Texas, Sabine Valley and Northwestern Railway Company	10/31/1887	12/26/1904	See Gulf, Colorado and Santa Fe Railway Company
Texas and St. Louis Railway Company, The	05/14/1879	08/16/1881	Texas & St. Louis Railway Co. in Texas was known by this name during this period
Texas & St. Louis Railway Company in Texas	12/01/1871	05/01/1886	See St. Louis Southwestern Railway Company of Texas
Texas and St. Louis Railway Company, The	05/14/1879	08/16/1881	Name by which Texas & St. Louis Railway Co. in Texas was known during this period
Texas, Santa Fe and Northern Railroad Company	12/10/1880	01/23/1889	See Denver and Rio Grande Western Railroad Company, The
Texas Short Line Railway Company	02/28/1901	03/15/1962	See Missouri Pacific Railroad Company
Texas South-Eastern Railroad Company	10/09/1900	DATE	
Texas Southern Railway Company	03/12/1897	08/17/1908	No records are available. See Marshall, Elysian Fields and Southeastern Railway Company
Texas State Railroad	09/28/1909	11/04/1921	See Texas and New Orleans Railroad Company
Texas Tank Car Works, Inc.			Investigation closed 09/23/1994
Texas Tariff Bureau	12/01/1909	06/01/1922	See Texas-Louisiana Freight Bureau
Texas Tie and Lumber Preserving Company	12/16/1896	12/02/1912	See Santa Fe Tie and Lumber Preserving Company
Texas Traction Company	09/25/1906	01/01/1917	See Texas Electric Railway Company
Texas Train Management Company	08/23/1993	03/02/2001	Texas Train began operations over the line of Rail Operators, Incorporated. Operations ceased.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Texas Transport and Terminal Company			Employer is not covered
Texas Transport and Terminal Company, Incorporated			Employer is not covered
Texas Transportation Company	09/25/1897	06/30/2000	Ceased to be an employer effective close of business on June 30, 2000.
Texas Trunk Railroad Company	11/19/1885	12/22/1899	See Texas and New Orleans Railroad Company
Thayer Junction Railway Company, The			Not covered. Plant facility owned & operated by the Chgo, Wilmington & Franklin Coal Co
The Anderson, Inc			Employer is not covered
The Central Pennsylvania Rail Corporation			Employer is not covered
The Ferdinand Corporation	10/1/1990	05/26/2006	ceased to be an employer may 26, 2006 the date corp sold its remaining assets.
The Greenbrier Companies, Inc			Employer is not covered as of 10/8/08
The Midland Terminal Company, LLC	03/31/1983	03/29/2005	Employer coverage terminated 3/29/2005, the date the certificate was filed with the state of Delaware.
The Olympic Railroad Company	06/05/1988	08/01/2006	ceased to be an employer August 28, 2008 the date the certificate of adm dissolution was filed.
The Railroad Associate Corporation			Employer is not covered
The Railroad Company, Inc.	08/18/2003	07/11/2007	Ceased being a rail carrier on July 11, 2007 the date on which it was dissolved as a corporate entity.
Thermal Belt Railway	04/02/1990	DATE	See Southeast Shortlines, Inc. d/b/a Thermal Belt Railway
Thiel Service Company, The			Employer is not covered
Third Avenue Railroad Company			Employer is not covered
Third Avenue Railway Company			The Third Ave. Transit Corp. was formerly known by this name. See Third Avenue Transit Corp.
Third Avenue Transit Corporation			Employer is not covered. Formerly known as the Third Avenue Railway Company
Thomas Iron Company, The	01/01/1897	01/01/1924	
Thomas, Joseph, and Son			Employer is not covered
Thomas, Joseph, and Son, Incorporated			Employer is not covered
Thomas and Sayerton Railroad			Employer is not covered
Thompson-Ford Lumber Company			Employer is not covered
Thompson, John W., Company			Employer is not covered
Thompson Lumber Company			Employer is not covered. Succeeded sometime in 1907 by the Babcock Lumber & Boom Co.
Thompson & Pool			Not an employer & srvc under a contract with Louisville & Nashville RR Co. is not creditable
Thompson & Scott			Not an employer & service under a contract with Central Arkansas & Eastern RR is not creditable
Thomson-Houston Electric Company			Employer is not covered
Thornton and Alexandria Railway Company	05/13/1904	12/31/1932	No records are available
Thornwood Lumber Company			Employer is not covered
Thorny Creek Lumber Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Thoroughbred Technology & Telecommunications, Inc.			Employer is not covered. Wholly owned subsidiary of the Norfolk Southern Corp.
Thrall Car Manufacturing Company			Investigation closed 10/07/1992
Thrasher & Gunter			Employer is not covered
Three Notch Railroad Co., Inc.	10/15/2001	5/11/2011	Ceased being an employer on May 11, 2011, the date it assets were acquired by Railamerica Transportation corporation.
Three Notch Railway, LLC	5/11/2011	DATE	Became an employer on May 11,2011, The date as of which it began operations and first compensated employees.
Three Rivers Railway Company	09/12/1992	09/10/1993	Subsidiary of CSX Transportation
Three States Lumber Company	01/01/1907	01/01/1912	
Threlkeld Commissary Company			Employer is not covered
Thumb Track Works, Inc.			Investigation closed 11/06/1995
Thunder Bay Quarries Company			Employer is not covered
Thurber Eastern Products Company			Employer is not covered
Ticonderoga Railroad Company, The	12/13/1889	02/28/1957	Merged into the Delaware and Hudson Railroad Corporation
Tide Water Associated Oil Company			Employer is not covered
Tide Water Oil Company			Employer is not covered
Tidewater Bituminous Coal Statistical Bureau	05/01/1920	01/01/1971	Ceased being an employer on January 1, 1971. Parent company Trunk-Line Central Territory Railroads Tariff Bureau was terminated.
Tidewater Coal Demurrage Committee	01/17/1941	05/30/1978	
Tidewater Coal Exchange	06/20/1917	05/01/1920	Only personnel records are available
Tidewater Logging Company			Employer is not covered
Tidewater Railway Company			Prior to 03/08/1907, The Virginian Railway Co. was known by this name. See Virginian Railway Co., The
Tidewater Southern Railway Company	03/11/1912	01/1/1974	Ceased to be covered when it merged into Western Pacific Railroad Company
Tidewater & Western Railroad Company (Virginia)	07/01/1905	06/30/1916	No records are available
Farmville and Powhatan Railroad Company	03/03/1890	06/30/1905	
Tiffin, Fostoria & Eastern Electric Railway Company	04/20/1915	01/01/1923	Service prior to 04/20/15 is not creditable. Succeeded in 01/1923 by the Tiffin & Fostoria Railway Co.
Tifton & Moultrie Railway Company	10/01/1896	06/30/1902	No records are available. See Pinopolis Saw Mill Company
Tifton & Northeastern Railroad Company	10/15/1891	12/02/1903	See Atlanta, Birmingham and Coast Railroad Company
Tifton Terminal Company	04/19/1909	04/30/1921	No records are available
Tifton, Thomasville & Gulf Railway Company	06/26/1897	12/02/1903	See Atlanta, Birmingham and Coast Railroad Company
Tijuana and Tecate Railway Company			Employer is not covered and service in Mexico is not creditable
Tilghman Lumber Corporation	03/01/1930	05/01/1937	
Tillamook County Naval Airport Commission	05/01/1955	09/01/1966	09/01/1966, the name was changed to the Port of Tillamook Bay, Airport & Industrial Park Div.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Timber Rock Railroad, Inc.	06/05/1998	12/10/2010	Name Changed to Timber Rock Railroad, LLC
Timber Rock Railroad, LLC	12/10/2010	DATE	Name change as a result of an internal restructuring transaction.
Timken Company, The			Investigation closed 09/02/1992
Timken Roller Bearing Company			Employer is not covered
Timpson & Henderson Railway Company, The	05/05/1909	04/11/1924	No records are available
Tin, Sheet Iron, and Cornice Workers' International Assn			From 1888 to 1896, the Sheet Metal Workers International Association was known by this name
Tioga Central Railroad Company, Inc.	04/15/1987	07/02/1999	Merged into Tioga Central Railroad, Inc.
Tioga Central Railroad, Inc.			Employer is not covered
Tioga Railroad Company	04/06/1850	12/22/1941	Acquired by Erie Railroad Company on 12/22/1941
Tioga & Southeastern Railway Company	05/18/1905	05/01/1916	No records are available
Tionesta Valley and Hickory Railway Company	03/26/1892	08/10/1911	See Sheffield and Tionesta Railway Company
Tionesta Valley Railroad Company, The	09/09/1879	08/10/1894	See Tionesta Valley Railway Company
Tionesta Valley Railway Company	08/11/1894	04/15/1942	Operated as separate entities from 08/11/1894 to 02/16/1904 and from 02/17/1904 to 04/15/1942
Elk & Highland Railroad (of 1898)	04/04/1898	06/26/1913	
Spring Creek Railway Company	10/08/1902	02/16/1904	
Tionesta Valley Railroad Company, The	09/09/1879	08/10/1894	
Warren & Farnsworth Railroad Company	06/17/1885	08/10/1894	
Tionesta Valley and Salmon Creek Railway Company	05/12/1893	05/31/1901	See Sheffield and Tionesta Railway Company
Tippecanoe Railroad Company	12/31/1979	04/06/1990	Ceased operations April 6, 1990 and the employees were last compensated for service through that date.
Tishomingo Railroad Company, Inc.	05/13/2000	12/31/2009	Ceased to be covered effective 21/31/2009, the last day of the last month in which the Railroad had a payroll.
Titan Railway Services, Inc.			Employer is not covered
Title VII, Sec. 701, Regional RL Reor Act	N/A		See-1602
TMC Engineering Services			Investigation closed 06/10/1992
Toledo, Angola & Western Railway Company, The	07/11/1902	12/31/1979	Service was creditable from 01/11/1902, Ceased opert on 12/31/1979, bought by Museum (Subsequently Dissolved).
Toledo, Ann Arbor and Cadillac Railway Company	06/22/1886	04/20/1888	See Ann Arbor Railroad Company, The
Toledo, Ann Arbor and Grand Trunk Railway Company	10/15/1880	07/29/1884	See Ann Arbor Railroad Company, The
Toledo, Ann Arbor & Jackson Railroad Company, The			Prior to 05/26/1915, the Toledo-Detroit RR Co. was known by this name. See Toledo-Detroit RR Co.
Toledo, Ann Arbor and Lake Michigan Railway Company	03/29/1888	04/16/1890	See Ann Arbor Railroad Company, The
Toledo, Ann Arbor & North Michigan Railway Company	11/16/1882	07/29/1884	See Ann Arbor Railroad Company, The
Toledo, Ann Arbor & North Michigan Railway Co. (of 1884)	07/29/1884	01/26/1887	See Ann Arbor Railroad Company, The

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Toledo, Ann Arbor & North Michigan Railway Co. (of 1887)	01/26/1887	04/20/1888	See Ann Arbor Railroad Company, The
Toledo, Ann Arbor & North Michigan Railway Co. (of 1888)	04/20/1888	10/14/1895	See Ann Arbor Railroad Company, The
Toledo, Ann Arbor & Northern Railroad Company	11/00/1869	10/06/1875	See Ann Arbor Railroad Company, The
Toledo and Ann Arbor Railroad Company	11/23/1877	10/15/1880	No records are available. See Ann Arbor Railroad Company, The
Toledo Association of Car Interchange Inspection			Prior to 02/01/1931, the Toledo Car Inspection Assn was known by this name.
Toledo Association of Railroad Superintendents	06/20/1922	12/31/1961	Ceased being an employer on December 31, 1961. Company no longer in existence.
Toledo, Bowling Green & Southern Traction Company	07/01/1908	10/01/1930	Service prior to 7/1908 is not creditable
Toledo Car Company	06/30/1907	09/01/1908	Service prior to 7/1908 is not creditable
Toledo Car Inspection Association	12/31/1904	DATE	Prior to 02/01/1931, known as the Toledo Association of Car Interchange Inspection.
Toledo Car Service Association	12/16/1889	11/01/1907	No records are available
Toledo and Chicago Interurban Railway Company	03/25/1903	04/15/1913	See Indiana & Michigan Electric Company
Toledo and Cincinnati Railroad Company	07/19/1917	03/16/1992	Leased to The Baltimore and Ohio Railroad Company. See Baltimore & Ohio Railroad Co., The
Toledo, Cincinnati and St. Louis Railroad Co. (7th Company)	05/08/1883	03/15/1892	See Baltimore and Ohio Railroad Company, The
Toledo, Columbus and Cincinnati Railway Company, The	05/28/1889	11/27/1892	See New York Central Railroad Company (Delaware), The
Toledo, Columbus and Southern Railway Company	03/25/1885	06/30/1889	See New York Central Railroad Company (Delaware), The
Toledo Consolidated Ticket Office	08/01/1918	01/15/1926	
Toledo, Delphos and Burlington Railroad Company	10/25/1881	04/01/1882	
Toledo-Detroit Railroad Company	09/21/1911	12/29/1931	Known as the Detroit, Ann Arbor & Jackson RR Co. prior to 05/26/1915
Toledo & Eastern Railroad Company, The	01/01/1946	12/31/1958	
Toledo Edison Company			Not covered. Prior to sometime in October 1921, known as the Toledo Railways & Light Co.
Toledo, Findlay and Springfield Railway Company, The	07/05/1889	12/01/1890	See Baltimore and Ohio Railroad Company, The
Toledo, Fostoria & Findlay Railway Company	04/21/1911	06/30/1931	Company's properties acquired on 07/01/1931 by the Findlay, Arcadia & Fostoria Railway Co.
Toledo, Fremont & Norwalk Street Railroad Company	12/31/1899	09/25/1901	Predecessor of the Lake Shore Electric Railway Company, The
Toledo & Indiana Railroad Company, The	11/12/1910	10/14/1939	Service prior to 11/12/1910 is not creditable
Toledo & Indiana Railway Company	06/15/1901	03/25/1910	Service prior to 06/15/1901 is not creditable
Toledo & Indiana Traction Company	02/10/1910	06/28/1911	Service prior to 02/10/1910 is not creditable
Toledo & Indiana Railway Company	06/15/1901	03/25/1910	Service prior to 06/15/1901 is not creditable. See Toledo & Indiana Railroad Company, The
Toledo & Indiana Traction Company	02/10/1910	06/28/1911	Service prior to 02/10/1910 is not creditable. See Toledo & Indiana Railroad Company, The
Toledo, Lake Erie & Western Railway, Inc.			Employer is not covered. See Heritage Railroad Company
Toledo Lakefront Dock Company, The	04/01/1948	12/28/1989	Ceased to be a covered employer 12/28/1989. Merged into CSXT.
Toledo, Lorain & Fairport Company	01/01/1959	12/21/1984	Ceased to be a covered employer 12/21/1984. Dissolved.
Toledo, Lorain & Fairport Dock Company	03/30/1935	12/31/1958	See Toledo, Lorain & Fairport Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Toledo and Michigan Belt Railway Company, The	10/27/1887	01/29/1897	See New York Central Railroad Company (Delaware), The
Toledo & Ohio Central Extension Railroad Company	11/02/1888	10/31/1900	See Marietta, Columbus & Cleveland Railroad Company
Toledo and Ohio Central Railway Company, The	06/29/1885	06/30/1952	Merged into the New York Central Railroad Company (Delaware)
Toledo, Ottawa Beach & Northern Railway Company			Employer is not covered
Toledo, Peoria & Western Railroad	11/15/1926	03/31/1953	Properties acquired by the Toledo, Peoria & Western Railroad Company
Toledo, Peoria & Western Railroad Company	12/16/1879	07/01/1887	
Toledo, Peoria & Western Railway Company	03/28/1887	03/31/1927	
Toledo, Peoria & Western Railroad Company	04/01/1953	12/31/1983	Merged with the Atchison, Topeka and Santa Fe Railway Co. effective 12/31/1983
Toledo, Peoria and Western Railroad Company	12/16/1879	07/01/1887	See Toledo, Peoria & Western Railroad
Toledo, Peoria & Western Railway Company	03/28/1887	03/31/1927	See Toledo, Peoria & Western Railroad
Toledo, Peoria & Western Railway Corporation (New York Corporation)	02/03/1989	05/15/2002	Ceased being a covered employer effective 05/15/2002 the date of merger with Marksman.
Marksman Corporation (Delaware Corporation)	10/14/1997	05/15/2002	Owned by Toledo, Peoria & Western Railway Corporation
Toledo, Peoria & Western Railway Corporation (Delaware Corporation)	10/14/1997	DATE	Marksman Corp. became Toledo, Peoria & Western Railway Corp. (New York) with merger on 5/15/2002.
Toledo, Port Clinton and Lakeside Railway Company	12/18/1902	08/16/1912	See Ohio Public Service Company, The
Toledo Railway and Terminal Company, The	09/30/1900	10/31/1907	Records prior to July 1907 are not available. See Toledo Terminal Railroad Company, The
Toledo Railways and Light Company			Toledo Edison Company known by this name prior to sometime in 10/1921
Toledo, Saginaw and Mackinaw Railroad Company, The	06/29/1887	12/30/1889	See Grand Trunk Western Railroad Company
Toledo, Saginaw and Muskegon Railway Company	01/25/1886	12/31/1928	See Grand Trunk Western Railroad Company
Toledo, St. Louis and Kansas City Railroad Company	06/12/1886	07/31/1900	See New York, Chicago and St. Louis Railroad Company, The
Toledo, St. Louis and Western Railroad Company	08/01/1900	06/30/1923	See New York, Chicago and St. Louis Railroad Company, The
Toledo and South Haven Railroad Company	04/21/1876	05/23/1894	See Pere Marquette Railway Company
Toledo and Southeastern Railway Company	08/12/1895	12/31/1918	From 01/01/1916 to 12/31/1916, was operated by The New York Central Railroad Company
Toledo Stone and Glass Sand Company			Employer is not covered
Toledo Terminal Railroad Company, The	11/01/1907	12/15/1989	Ceased to be a covered employer under the RR and RUIA 12/15/1989, when company merged into CSXT.
Toledo Railway and Terminal Company, The	09/30/1900	10/31/1907	
Toledo Traction Company			Employer is not covered
Toledo Urban & Interurban Railway Company	01/01/1905	07/01/1908	Company's properties acquired the Toledo, Bowling Green & Southern Traction Co. on 08/23/1909
Toledo and Western Railroad Company	12/11/1906	05/15/1924	See Toledo and Western Railway Company
Toledo Western Railroad Company, The		07/31/1889	Operated by the Wabash Railroad Company
Toledo and Western Railway Company	07/31/1899	12/31/1935	
Toledo and Western Railroad Company	12/11/1906	05/15/1924	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Tolleston Corporation	10/03/1984	07/01/2002	Ceased being an employer on July 1,2002. Administrative Dissolution.
Toluca and Eastern Railroad Company, The	10/11/1897	05/14/1902	See Milwaukee, Rockford & Southwestern Railroad Company
Toluca, Marquette and Northern Railroad Company	09/08/1900	07/25/1910	See Milwaukee, Rockford & Southwestern Railroad Company
Tomahawk & Eastern Railway Company	08/12/1907	12/31/1919	
Tomahawk Land Company			Employer is not covered
Tomahawk Railway, Limited Partnership	01/01/1992	DATE	See G-215 in files.
Marinette, Tomahawk and Western Railroad Company	11/16/1912	12/31/1991	Assets purchased by Tomahawk Railway Limited
Tombigbee & Northern Railway Company	01/31/1900	03/01/1904	See Alabama, Tennessee and Northern Railroad Company
Tombigbee Valley Railroad Company	03/02/1904	04/28/1913	See Alabama, Tennessee and Northern Railroad Company
Tombstone & Southern Railroad			Investigation closed 12/05/2003
Tonawanda Island Railroad Corp.	01/31/1983	02/13/1996	
Tonawanda Valley and Cuba Railroad Company	07/23/1881	11/30/1891	No records are available. See Arcade and Attica Railroad Corporation
Toney and Chamblee			Employer is not covered
Tongue River Railroad Company			Investigation closed 10/28/1999
Tonopah and Goldfield Railroad Company	11/01/1905	10/21/1947	
Goldfield Railroad Company, The	07/12/1905	10/31/1905	
Tonopah Railroad Company, The	07/01/1904	10/31/1905	
Tonopah Railroad Company, The	07/01/1904	10/31/1905	See Tonopah and Goldfield Railroad Company
Tonopah and Tidewater Railroad Company, Ltd.	07/19/1904	06/15/1940	
Tooele Valley Railway Company	10/16/1909	01/31/1983	
Topeka & North Western Railroad Company, The	06/09/1904	05/30/1908	See Union Pacific Railroad Company
Topeka Railway Company			Employer is not covered
Topeka, Salina and Western Rail Road Company, The	11/23/1880	01/10/1891	See Missouri Pacific Railroad Company
Toppenish, Simcoe & Western Railroad, Inc.	10/18/1993	04/01/2002	See Yakima Valley Rail & Steam Museum d/b/a Toppenish, Simcoe & Western Railroad
Toppenish, Simcoe & Western Railroad, Inc.	04/01/2002	12/20/2005	Ceased all rail activity on 12/20/2005: that all employees were terminated and last compensated as of 12/20/2005.
TOPS On-Line Services, Inc.	01/01/1970	02/18/1988	Ceased being an employer on February 18, 1988. Corporation was dissolved.
Toronto, Hamilton and Buffalo Navigation Company, The	07/17/1916	11/11/1950	See New York Central Railroad Company (Delaware), The
Toronto, Hamilton and Buffalo Railway Company, The	12/01/1892	04/26/1981	
Total Distribution Services, Inc. (CSX)			Employer is not covered. Effective 12/1991, became a subsidiary of CSX Technology
Total Logistic Control, LLC			Not a covered employer 05/15/08
Touchstone, Inc.			Investigation closed 02/09/1995
Tourist Railway Association, Inc.			Employer is not covered. See Heritage Railroad Company
Tovrea Terminal Company	08/01/1947	09/14/1963	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Towanda Coal Company	02/04/1887	12/31/1890	See Susquehanna and New York Railroad Company
Towanda-Monroeton Shippers Lifeline, Inc.	10/01/1976	12/31/2009	Ceased all rail activity on 12/31/2009: The date operations ended and its assets were sold.
Townsville Railroad Company, The	08/01/1919	08/31/1933	No records are available
Roanoke River Railway Company	04/01/1908	07/31/1919	
T and P Railway, Inc.	06/26/1991	05/27/1993	Ceased to be a rail carrier employer effective May 27, 1993, the date on which it ceased operations and abandoned its line.
Trac Work, Inc.			Employer is not covered
Track Repair			Investigation closed 11/17/1994
Track Tech, Inc.			Investigation closed 12/19/1997
Tracks Traffic and Management Services, Inc.	01/01/2001	12/31/2005	Owned by Transtar, Inc.—Upon reconsideration became an employer effective 01/01/2001, instead of 01/01/1988
Tracks Traffic and Management Services, Inc.	01/01/1988	12/31/2005	Owned by Transtar, Inc.—Upon reconsideration became an employer effective 01/01/2001, instead of 01/01/1988 (B.C.D. 01-33 dated 4/4/2001)
Traction Light and Power Company			Employer is not covered
Traders Despatch	02/04/1887	06/01/1918	Also known as the Traders Despatch Fast Freight Line. No records are available
Traders Despatch Fast Freight Line			Traders Despatch was known by this name. See Traders Despatch
Tradewater Railway Company	03/12/1982	01/01/1995	
Traffic Analysis Committee	01/01/1960	10/01/1972	Merged into the Western Railroad Association
Traffic Club of Kansas City, The			Employer is not covered
Traffic Executive Association-Eastern Railroads	06/30/1877	12/31/1970	01/01/1971, merged with other employers to form Eastern Railroad Association
Trunk Line Association	06/30/1877	07/01/1949	Name by which Traffic Executive Association was known during this period
Traffic Executive Assn. - Eastern Railroads - Official Classification Committee	02/04/1887	08/31/1964	Merged with the Uniform Classification Committee
Official Classification Committee	02/04/1887	07/01/1949	Name by which Traffic Executive Association was known during this period
Traffic Service Incorporated			Employer is not covered - See Guilford Transportation Industries, Inc.
Trailer Train Company	10/01/1959	06/30/1991	06/30/1991, name changed to TTX Company
Trailways Bus Depot (St. Louis, Missouri)	03/31/1936	12/31/1956	See Missouri Pacific Transportation. Service rendered to theTBD ceased to be creditable that same date, 12/31/1956.
Train Service Board of Adjustment (Eastern)	11/09/1921	12/31/1934	
Train Service Brd of Adjustment for the Southeastern Region	08/15/1921	07/30/1934	
Train Service Employees' Relief Society			Employer is not covered
Train Travel, Inc.	01/01/1989	08/01/2006	Employer is not covered. On August 1, 2006, Board reversed ruling holding employer covered.
Training Consulting Connection			Service performed by the individuals who contract with Training Consulting to provide services to Union Pacific (UP) are not employees of UP and the services the individuals provide to UP are not covered under the Acts.
Trains Unlimited, Inc.			Employer is not covered. See Iowa Star Clipper Dinner Train

Employer	Covered From	Covered To	Remarks
Trans-Action Associates, Inc.	10/01/1979	07/01/1986	Ceased being an employer on July 1, 1986 , the date on which the Corporation was dissolved.
Trans-Continental Freight Company	07/28/1900	12/31/1956	
Trans-Continental Scrip Bureau	11/30/1902	12/31/1918	No records are available
Trans Florida Central Railroad Company	02/18/1924	10/31/1952	
Trans-Texas Rail Shop			Employer is not covered
Fellsmere Railroad	05/01/1911	12/31/1926	
Trans-Global Solutions, Inc. d/b/a Austin Terminal Railroad	04/01/2000	12/13/2000	Was a Rail Carrier employer within the definition of section 1(a)(1)(I) of the RRA and the RUIA 4/1,2000 until dec 13 2000.
Austin Area Terminal Railroad, Inc.	12/13/2000	09/30/2007	Wholly owned subsidiary Trans-Global
Trans-Mark Associates, Inc.			Employer is not covered
Trans-Mississippi Terminal Railroad Company	10/26/1914	06/12/1924	Name which Texas Pacific-Missouri Pacific Trmnl RR of New Orleans was known during this period
Trans-Missouri Freight Bureau	06/01/1897	08/31/1915	See Western Trunk Line Committee
Trans-Texas Rail Shop			Employer is not covered
Transcisco Passenger Equipment Corp.			Investigation closed
Transcisco Rail Services Company			Investigation closed 04/25/1995
Transcisco Tours, Inc.	07/05/1988	04/28/1991	Ceased operations on April 28, 1991.
Transco, Inc.			Investigation closed 11/20/2002
Transco Industries, Inc.			Investigation closed 08/19/1992
Transco Railcar Repair , Inc			not a covered employer 03/13/2008
Transco Railway Products, Inc			not a covered employer 03/13/2008
Transcontinental Freight Bureau	05/20/1897	12/31/1995	Ceased being an employer on December 31, 1995, the date its parent Company ceased operation (Western Railroad Association-BA # 7234).
Transcontinental Passenger Association	10/15/1900	12/28/1917	Passenger Association.
Transcontinental-Western Passenger Association	10/15/1900	12/31/1969	Ceased being an employer on December 31, 1969. Consolidated into another company
Transentric			Name by which Union Pacific Technologies was known prior to 07/25/2000
Transerve, Inc.			Investigation closed.
Trans-Serve, Inc	01/01/1980	DATE	Employer effective 1/1/80 , the date TRS, INC concluded its agreement with KCSR as purchasing agent for raw lumber.
Transit Ice Company	01/01/1951	01/19/1994	Ceased being an employer January 19, 1994, Due to Dissolution
Transit Icing Company	10/28/1935	08/19/1942	
Transit Inspection Bureau	06/01/1897	05/15/1915	See Western Weighing and Inspection Bureau
Transit Solutions Group, LLC	04/01/2006	DATE	Covered employer effective 4/1/2006, the date which it plans to first hire employees
TransitAmerica, LLC	12/09/2002	DATE	Covered employer December 9, 2002.
TransitAmerica Services, Inc.	06/08/2005	DATE	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Transitank Car Corp			Investigation closed 07/15/1992
Transkentucky Transportation Railroad, Inc.	08/01/1979	DATE	update on 6/1/09 still reporting. (ET)
Transloaders, Inc.			
Transmarine Corporation			Employer is not covered
Transportacion Maritima Mexicana			See Joint Venture
Transportation Certification Services, Inc.			Employer is not covered, Modified its decision in B.C.D. 95-40 to conclude that work performed through Transportation Certification services as a locomotive engineer or as a conductor for a covered rail carrier employer is employee service for the rail ca
Transportation - Communication Employees Union	06/30/1886	02/20/1969	See Brthhd of Railway, Airline & Steamship Clerks, Freight Handlers, Express & Station Employes
Order of Railroad Telegraphers	06/30/1886	04/30/1965	Name by which Transportation-Communication Employees Union was known during this period
Transportation Communication Union	12/31/1898	DATE	
Brotherhood of Railway, Airline, & Steamship Clerks, Freight Handlers, Express & Station Employes	12/31/1898	08/31/1987	Name by which Transportation Communication Union was known during this period
Transportation Consulting & Accounting, Inc.			Investigation closed 11/16/2001
Transportation Devices Corporation			Employer is not covered
Transportation Distribution Service, Inc	6/26/2010	DATE	Covered affiliate employer effective 6/26/2010, The date of Corp Reorganization.
Transportation Engineering Services Company			Not covered, however, service under contract with Delaware & Hudson Railway Co. is creditable srvc
Transportation Hospital Association			Employer is not covered
Transportation Inspection Agency Inc.	04/20/1987	08/31/1996	
Railroad Perishable Inspection Agency Inc.	04/20/1987	01/08/1989	Name by which Transportation Inspection Agency was known during this period
Transportation Lines	07/05/1925	01/01/1932	Only personnel records are available. See Samoset Company, The
Transportation Management Services, Inc.	01/01/1995	DATE	
Transportation Service Center, Inc.			Investigation closed 09/02/1992
Transportation Technology Center	01/01/1998	DATE	Wholly owned subsidiary of Association of American Railroads
Transportation Underwriters Agency, Inc.			Employer is not covered
Transtar, Inc.	12/06/1988	DATE	
Bessemer and Lake Erie Railroad Company	12/31/1900	DATE	
Birmingham Southern Railroad Company	02/17/1989	01/31/2012	Employer no longer possesses the characteristics of an operating railroad company effective January 31, 2012.
Carbon County Railway Company	07/05/1923	05/31/1984	
Donora Southern Railroad Company	04/02/1902	03/31/1964	
Duluth Missabe and Iron Range Railway Company	07/01/1937	05/31/2011	Merged into DMIR Holding Corp on May 31,2011
Elgin, Joliet & Eastern Railway Company	12/04/1888	DATE	
Hannibal Connecting Railroad Company	07/05/1902	03/15/1966	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Johnstown and Stony Creek Railroad Company	01/19/1888	04/30/1984	
Lake Terminal Railroad Company	09/14/1895	DATE	
McKeesport Connecting Railroad Company	03/20/1889	DATE	
Newburgh and South Shore Railway Company	06/10/1899	06/30/1986	
Northampton and Bath Railroad Company	07/07/1902	12/31/1981	
Pittsburgh and Conneaut Dock Company	02/04/1893	DATE	
Tracks Traffic and Management Services, Inc.	01/01/2001	12/31/2005	Owned by Transtar, Inc.—Upon reconsideration became an employer effective 01/01/2001, instead of 01/01/1988
Union Railroad Company	07/02/1894	DATE	
Youngstown and Northern Railroad Company	09/25/1909	12/31/1981	
Transworks Company			Employer is not covered. Owned by NS Crown Services an indirect subsidiary of Norfolk Southern Corp.
Transwork of Indiana, Inc.	03/22/2001	DATE	Owned by NS Crown Services which is an indirect subsidiary of Norfolk Southern Corporation
Transylvania Railroad Company	04/12/1899	12/31/1955	See Southern Railway Company
Trapp Mountain Railway			Employer is not covered
Travelers Insurance Company			Employer is not covered
Traverse City, Leelanau & Manistique Railway Company	09/14/1908	06/16/1919	See Manistee and Northeastern Railway Company
Trecom Business Systems			Investigation closed
Trelfall & McLaughlin	09/18/1918	03/01/1928	See Pittsburgh and Lake Erie Railroad Company, The (a Pennsylvania and Ohio Corporation)
Tremont & Gulf Railroad Company	11/26/1902	03/31/1908	See Tremont & Gulf Railway Company
Tremont & Gulf Railway Company	12/18/1907	11/30/1959	Properties acquired by the Illinois Central Railroad
Rochelle and Western Railroad	05/15/1905	01/18/1908	
Tremont & Gulf Railroad Company	11/26/1902	03/31/1908	
Tremont Lumber Company			Employer is not covered
Trenton Iron Company			Not an employer, at least prior to sometime in 1909
Trenton, Lawrenceville and Princeton Extension Railroad	09/13/1900	09/30/1922	See Trenton-Princeton Traction Company
Trenton, Lawrenceville and Princeton Railroad Company	02/24/1899	09/30/1922	See Trenton-Princeton Traction Company
Trenton & Mercer County Traction Company			Employer is not covered. Succeeded on 11/01/1929 by the Trenton Transit Company
Trenton-Princeton Traction Company	09/29/1922	03/15/1986	Ceased being an employer on March 15, 1986, when parent company was terminated
New Jersey and Pennsylvania Traction Company	11/15/1901	09/30/1922	
Princeton Street Railway Company	08/30/1901	09/30/1922	
Trenton, Lawrenceville & Princeton Extension Railroad Co.	09/13/1900	09/30/1922	
Trenton, Lawrenceville and Princeton Railroad Company	02/24/1899	09/30/1922	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Trenton Street Railway Company			Employer is not covered. Succeeded on 04/24/1935 by the Trenton Street Railway Company
Trenton Transit Company			Succeeded on 04/24/1935 by the Trenton Street Railway Company
Trenton Works, Inc.			Investigation closed 07/29/1992
Tri-City Railroad Company, LLC	04/01/2000	DATE	
Tri-City Railway Company, The (of Iowa)			Employer is not covered
Tri-City Railway Company of Illinois, The			Employer is not covered
Tri-City Traction Company	04/24/1907	12/01/1909	See Illinois Terminal Railroad Company
Tri-City Traction Company (Princeton, West Virginia)			Employer is not covered
Tri-County Commuter Rail Organization, The			Employer is not covered
Trimax Holding Company			See Carload Express, Inc.
Trimble Company, The			Employer is not covered
Trinidad and Denver Railroad Company, The	08/10/1886	09/07/1888	See Denver and Rio Grande Western Railroad Company, The
Trinidad Electric Railroad Company			Employer is not covered. Succeeded by the Southern Colorado Power & Railway Company
Trinidad Electric Transmission, Railway & Gas Company			Employer is not covered
Trinidad Railway, Inc.	12/30/1992	10/31/2000	Assets were sold to Kern Valley Railroad Company
Trinity and Brazos Valley Railway Company, The	10/17/1902	07/06/1930	
Trinity County Lumber Company	12/01/1908	12/31/1931	
Trinity Industries, Inc., Railcar Repair Division			Investigation closed 07/15/1992
Trinity Railcar Repair, Inc.			Employer is not covered
Trinity Railway Express			Employer is not covered. See Herzog Transit (B.C.D. 09-2.1) (Corrected copy notice No. was changed)
Trinity Valley & Northern Railway Company	07/31/1906	03/31/1933	No records are available
Trinity Valley Railroad	08/07/1899	12/31/1901	See Trinity Valley Southern Railroad Company
Trinity Valley Southern Railroad Company	12/31/1901	06/30/1936	No records are available
Trinity Valley Railroad	08/07/1899	12/31/1901	
Triple C Railcar Service, Inc.			Employer is not covered
Triple Crown Services, Inc.	N/A	N/A	Reverse decision - Employer is not covered (97-57)
Tri-City Railroad Company, LLC	04/01/200	DATE	
Tri-State Land Company			See Minneapolis, St. Paul & Sault Ste. Marie Railway Company
Triton Transportation, Inc.	06/19/1987	NA	Not a covered employer See L-90-5.1 Found not to be covered.
East Texas Transportation	03/25/1986	06/26/1987	Properties acquired by Triton Transportation
Trojan Powder Company			Employer is not covered
Trona Railway Company	03/12/1913	09/15/1999	Merged with Trona Railway Company, LLC on September 15, 1999 with TR-LLC as the surviving entity.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Trona Railway Company, LLC	09/15/1999	DATE	Covered effective 9/15/1999. Corporate successor to Trona Railway Company (BA No. 2729).
Trout Run Railroad Company	07/01/1890	01/01/1893	See Cammal and Black Forest Railway
Troutfetter, William	06/01/1920	07/01/1920	
Troy and Bennington Railroad Company	05/27/1851	11/06/1946	Properties acquired by the Boston and Maine Railroad
Troy and Boston Railroad Company	08/01/1852	03/02/1887	See Boston and Maine Railroad
Troy and Greenbush Railroad Association	05/14/1845	01/31/1968	Ceased being an employer on January 31, 1968. Merged into Pennsylvania Railroad Company
Troy Union Railroad Company, The	07/01/1851	05/25/1964	
Truax-Traer Coal Company			Employer is not covered
Truckee Lumber Company			Employer is not covered
Truitt, G. W., & Company			Employer is not covered
Truitt News Company, The			Employer is not covered
Trumbull Steel Company			Employer is not covered
Trunk Line Association	06/30/1877	07/01/1949	Name by which Traffic Executive Association-Eastern Railroads was known during this period
Trunk Line-Central Territory Railroads Tariff Bureau	11/15/1898	12/31/1970	See Eastern Railroad Association
Central Freight Association	11/15/1898	01/01/1949	Name by which Trunk-Line Cntrl Territory Railroads Tariff Bureau was known for this period
Freight Traffic Committee	01/01/1949	09/01/1961	Name by which Trunk-Line Cntrl Territory Railroads Tariff Bureau was known for this period
Trunk Line Freight Inspection Bureau-Div of Trunk Line Assn	06/30/1877	07/01/1949	Ceased being an employer on July 1, 1949 when company was terminated.
Trunk Line Interstate Commerce Law Committee			Name changed to Commerce Law Committee-Eastern Railroads on 7/01/1949
Trustees, Estate of John W. Smeed			D/b/a Union Stock Yards, Caldwell, Idaho since 09/19/1949
Trustmark Insurance Company	01/01/1994	DATE	01/01/1994, Bankers Mutual Life merged into Benefit Trust Life & name was changed to Trustmark
Tryban Rail Service, Inc.			Employer is not covered & employees are not statutory employees of Lake State Railway
Tsouras, George			Service under contract with the Oregon-Washington Railroad & Navigation Co. is creditable srvc
Tsouras, Thos., or Tsouras, Thomas			Service under contract with the Oregon-Washington Railroad & Navigation Co. is creditable srvc
TTX Company	10/01/1959	DATE	
Acorn Industries	02/01/1980	12/31/1983	Merged
Calpro Company	01/31/1977	01/01/1984	Merged
Hamburg Industries, Inc.	02/21/1974	12/31/1983	Merged
Trailer Train Company	10/01/1959	06/30/1991	Name by which TTX Company was known during this period
Tuckaseegee and Southeastern Railway Company	08/06/1920	11/04/1945	No records are available
Tuckerton Railroad Company, The	02/04/1866	01/31/1936	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Tucson Contract Maintenance Center			An office of Pacific Fruit Express Company, BA No. 6701
Tucson, Cornelia and Gila Bend Railroad Company	05/18/1915	4/30/1985	Ceased being an employer close of Business on April 30, 1985
Tucumcari and Memphis Railway Company	01/09/1909	05/09/1910	See Chicago, Rock Island & Pacific Railroad Company
Tucson, Phoenix and Tidewater Railroad Company			Employer is not covered
Tug River and Kentucky Railroad Company	12/13/1913	12/31/1920	See Norfolk and Western Railway Company
Tulare Valley Railroad Company			Employer is not covered
Tulsa Port of Catoosa			Employer is not covered
Tulsa Rail Car			Investigation closed 08/25/1994
Tulsa-Sapulpa Union Railway Company	01/01/1934	12/19/1995	Name changed to Tulsa-Sapulpa Union Railway Company, LLC effective 12/20/1995
Oklahoma Union Railway Company	02/03/1917	08/13/1933	
Oklahoma Union Traction Company	04/01/1909	09/06/1915	
Sapulpa Electric Interurban Railway Company	01/09/1917	11/01/1921	
Sapulpa & Interurban Railway Company	07/01/1907	01/09/1917	
Sapulpa Union Railway Company	01/01/1934	10/20/1943	Name by which Tulsa-Sapulpa Union Railway Company was known during this period
Tulsa Traction Company	09/06/1915	02/03/1917	
Union Railway Company	08/13/1933	12/31/1933	
Tulsa-Sapulpa Union Railway Company, L.L.C.	01/01/1934	DATE	
Sapulpa Union Railway Company	01/01/1934	10/20/1943	Name by which Tulsa-Sapulpa Union Railway Company, LLC was known during this period
Tulsa-Sapulpa Union Railway Company	10/20/1943	12/19/1995	Name by which Tulsa-Sapulpa Union Railway Company, LLC was known during this period
Tulsa Stockyards			Employer is not covered
Tulsa Street Railway Company			Employer is not covered
Tulsa Traction Company	09/06/1915	02/03/1917	See Sapulpa Union Railway Company
Tulsa Union Depot Company	05/02/1929	06/30/1967	See St. Louis-San Francisco Railway Company
Tunnel Advertising Company			Employer is not covered
Tunnel Railroad of St. Louis	12/18/1878	DATE	Since 01/01/1890, operated by the Terminal Railroad Association of St. Louis
Tunnelton, Kingwood and Fairchance Railroad Company	05/25/1891	12/31/1894	See West Virginia Northern Railroad Company
Tupper Lake Club			Service for any period which can be verified by the Penn Cntrl Transp. is creditable to that co.
Turner & Blanchard, Inc.			Employer is not covered
Turner-Farber-Love Company			Employer is not covered
Turners Island, LLC			Investigation closed 05/17/2000
Turtle Creek and Allegheny River Railroad Company			Employer is not covered
Turtle Creek Industrial Railroad, Inc., The	06/08/1982	DATE	Wholly owned subsidiary of Dura-Bond Protective Coating Company, Inc.
Tuscola and Saginaw Bay Railway, Inc.	10/01/1977	08/25/2006	Name changed to Great Lakes Central Railroad effective 8/25/2006.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Tuscon, Phoenix & Tidewater Railroad Company			Employer is not covered
Tuscaloosa Belt Railway Company	12/31/1888	11/01/1907	See Alabama Power Company
Tuscaloosa Mineral Railroad Company			Name by which Birmingham and Tuscaloosa Railroad Co. was known prior to 08/06/1915
Tuscaloosa Railway & Utilities Company	07/01/1915	11/01/1923	An employer at least with respect to its railway operations. See Alabama Power Company
Tuscarora Valley Railroad Company	02/28/1893	09/30/1934	No records are available
Tuskegee Railroad Company, The	02/04/1887	03/31/1963	Operated as separate entities from 02/04/1887 to 10/17/1902 and from 10/17/1902 to 03/31/1963
Tuxbury, A. C., Lumber Company			Employer is not covered. Also known as the A. C. Tuxbury Lumber Company's Railroad
Twin Branch Railroad Company	10/01/1925	03/31/1990	Ceased being an employer effective 3/31/1990, The date it was dissolved.
Twin Buttes Railroad Company	07/31/1906	06/18/1910	See Southern Pacific Company
Twin City Belt Railway Company			Service is creditable to either the Northern Pacific, Great Northern, or Chgo. Burlington & Quincy
Twin City Rapid Transit Company			Employer is not covered
Twin City Sales Yard			Employer is not covered
Twin Cities & Western Railroad Company	06/17/1991	DATE	Reconsideration -- Still a covered employer effective 06/17/1991. update still covered 6/24/09.
Minnesota Prairie Line, Inc.	10/11/2002	DATE	Wholly owned subsidiary
Twin Mountain & Potomac Railroad Company	03/01/1913	01/31/1919	No records are available
Twin State Gas & Electric Company			Employer is not covered
Twin State Railroad Company	06/01/1984	DATE	
Twin Wo Company	12/27/1896	12/30/1936	
Twohy Brothers Company			Employer is not covered
Tyburn Railroad Company	06/01/1989	8/31/2011	Ceased being a covered employer close of business, August 31, 2011.
Tyburn Railroad , LLC	9/1/2011	DATE	Became an covered employer on September 1, 2011, the datef which it first began operations.
Tyler Southeastern Railway Company	01/13/1891	10/05/1899	See St. Louis Southwestern Railway Company of Texas
Tyler Tap Railroad Company			Prior to 05/14/1879, the Texas & St. Louis Railway Company in Texas was known by this name
Tylerdale Connecting Railroad Company			Investigation closed 05/24/1995, See STB FD 35448 Merger into CSX Transportation, Inc. 12/3/2010.
Tyson Railroad, Inc.	03/19/1989	07/31/1992	
Uintah Railway Company, The	11/04/1903	05/22/1939	
Ulster & Delaware Railroad Company	03/05/1885	12/31/1901	See New York Central Railroad Company (Delaware), The
Ulster & Delaware Railroad Company, The	01/01/1902	01/31/1932	See New York Central Railroad Company (Delaware), The
Ultima Thule, Arkadelphia & Mississippi Railway Company	07/01/1889	05/31/1910	See Graysonia, Nashville & Ashdown Railroad Company
Unadilla Valley Railway Company	01/21/1904	02/28/1961	See Wellsville, Addison & Galeton Railroad Corporation

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Unadilla Valley Railway Company, The	10/15/1894	01/21/1904	
Unadilla Valley Railway Company, The	10/15/1894	01/21/1904	See Unadilla Valley Railway Company
Unicoi Railway (Tennessee)	01/01/1910	06/30/1914	No records are available
Unified Services, Inc.	08/01/2004	12/31/2005	Ceased being a covered employer effect 12/31/05 ceased opert and last comp emp.
Uniform Classification Committee	09/01/1964	12/31/1969	As of 01/01/1970, consolidated into the Western RR Assn. See Western Railroad Association
Western Classification Committee	01/01/1888	08/31/1964	Merged
Union Belt of Detroit	05/01/1923	05/31/1992	Employer coverage terminated.updated on 6/2/09
Union Bridge & Construction Company			Not an employer and service under a contract dated 08/17/1923 is not creditable
Union Bus Depot Company			Employer is not covered
Union Bus Depot Company (of Des Moines, Iowa)			Employer is not covered
Union Car Company			Employer is not covered
Union Carbide & Carbon Corporation			Employer is not covered
Union Carbide Sales Company			Employer is not covered
Union Central Life Insurance Company	01/01/1992	DATE	
Union Co-op Association			AKA Southern Wisconsin Grain Facility
Union County Industrial Railroad Company			Employer is not covered. Employees provided by North Shore Railroad Company
Union Depot Company (Columbus, Ohio)	08/20/1892	12/21/1981	Ceased to be be a covered employer 12/23/1981. Merged out of Existence.
Union Depot Company (Kansas City, Missouri)	11/29/1875	10/31/1910	See Kansas City Terminal Railway Company
Union Depot Company of St. Louis	05/09/1874	12/31/1889	See Terminal Railroad Association of St. Louis
Union Depot Company of Spokane Falls	10/07/1889	03/31/1901	See Union Pacific Railroad Company
Union Depot and Railroad Company, The	11/21/1879	11/20/1899	See Denver Union Terminal Railway Company, The
Union Depot and Railway Company, The	11/20/1899	03/31/1914	See Denver Union Terminal Railway Company, The
Union Depot, Street Railway & Transfer Company of Stillwater	11/25/1881	05/27/1888	See Northern Pacific Railway Company
Union Depot & Transfer Company of Stillwater	10/24/1896	06/21/1902	See Northern Pacific Railway Company
Union Electric Company of Illinois			Employer is not covered
Union Electric Company of Missouri			Employer is not covered
Union Electric Railway Company, The (Coffeyville, Kansas)	09/01/1937	03/31/1948	
Kansas-Oklahoma Traction Company	02/08/1913	07/03/1916	
Union Traction Company, The (Coffeyville, Kansas)	01/14/1904	08/31/1937	
Union Elevated Railroad Company			Employer is not covered
Union Freight Railroad Company (Boston, Massachusetts)	06/08/1872	05/29/1970	Records prior to 1890 are not available. See Penn Central Park, Inc.
Union & Glenn Springs Railroad	03/31/1900	03/29/1922	See Buffalo, Union-Carolina Railroad

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Union Ice Company			Not an employer and service under a contract dated 05/23/1928 is not creditable
Union Inland Freight Station	12/04/1931	06/30/1963	See New York, New Haven and Hartford Railroad Company, The
Union Inland Freight Station - Eastern Claim Conference - New York Terminal Matching Bureau	02/15/1946	12/31/1954	
Union Iron Works, San Francisco, California			Employer is not covered
Union Land Company			Service and compensation is creditable to the Kansas and Missouri Railway and Terminal Co.
Union Line	02/04/1887	06/01/1918	See Pennsylvania Railroad Company
Union Live Stock Commission Company			Employer is not covered
Union Live Stock Yards, Inc.	02/07/1928	10/31/1958	An employer but with respect only to the loading and unloading of railborne livestock
Union Livestock Commission Company, Inc.			Employer is not covered. Succeeded on 07/01/1943 by the Union Live Stock Commission Co.
Union Lumber Company	12/01/1917	DATE	Service is creditable to the California Western Railroad & Navigation Company L-42-400 "Service of train and engine crews engaged in the operation of the logging railroad of the above-mentioned company is creditable as service to the California Western R
Union News Company			Not an employer and service under various contracts is not creditable
Union News Company, The			Not an employer and service under various contracts is not creditable
Union Pacific Coal Company			Employer is not covered
Union Pacific Corporation	01/01/1972	DATE	
Union Pacific, Denver and Gulf Railway Company, The	03/18/1890	01/31/1899	See Union Pacific Railroad Company and Colorado and Southern Railway Company, The
Union Pacific Distribution Railroad Company	05/19/1995	DATE	A wholly owned subsidiary of Union Pacific Railroad
Union Pacific Fruit Express Company	04/01/1978	DATE	
Union Pacific Intermodal Hostler Operations			Investigation closed 09/16/1998
Union Pacific, Lincoln & Colorado Railway Company	08/01/1888	10/31/1898	See Union Pacific Railroad Company
Union Pacific Railroad Company	11/26/1969	DATE	
Southern Pacific Transportation Company	11/26/1969	02/01/1998	Name by which Union Pacific Railroad Company was known before merger of UP into SPTC
Union Pacific Railroad Company	07/01/1897	02/01/1998	Operations ceased 02/01/1998 the effective date of the merging of Union Pacific into Southern Pacific Transportation Company, BA No. 1713 and Southern Pacific Transportation Co. changed its name to Union Pacific Railroad Company, BA 1713.
Boise, Nampa and Owyhee Railway Company, Ltd.	02/07/1896	01/20/1907	
Brighton & Boulder Branch Railroad Company	07/01/1892	03/01/1898	
Columbia River & Oregon Central Railroad Company	08/22/1903	12/23/1910	
Columbia Southern Railway Company	03/05/1897	12/23/1910	
Crescent City Railway	12/26/1912	12/31/1914	
Denver & Boulder Valley Railroad Company	08/05/1870	03/30/1898	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Grand Island, Hastings & Southwestern Railroad Company	02/17/1897	02/22/1897	
Idaho Northern Railroad Company	08/01/1909	12/22/1910	
Idaho Northern Railway Company, Ltd., The	12/18/1897	12/29/1912	
Ilwaco Railroad Company	06/12/1907	12/22/1910	
Ilwaco Railway and Navigation Company, The	10/02/1888	06/11/1907	
Ilwaco Steam Navigation Company, The	07/12/1888	10/01/1888	
Kansas Central Railroad Company	04/15/1879	09/24/1897	
Kansas Central Railway Company, The	06/01/1871	04/15/1879	
Kearney & Black Hill Railway Company, The	05/22/1889	10/30/1898	
Leavenworth Kansas & Western Railway Company, The	10/01/1897	05/31/1908	
Los Angeles & Glendale Railroad Company	03/31/1888	01/01/1891	
Los Angeles, Pasadena & Glendale Railway Company	06/27/1884	01/01/1891	
Los Angeles & Salt Lake Railroad Company	03/20/1901	12/31/1987	Merged
Los Angeles Terminal Railway Company	01/02/1891	03/31/1901	
Malad Valley Railroad Company	07/01/1903	06/30/1906	
Mill Creek Flume and Manufacturing Company	03/01/1880	06/14/1887	
New East Tintic Railway	05/22/1896	07/05/1903	
Ogden and Syracuse Railway Company	07/05/1887	07/26/1889	
Oregon Railroad and Navigation Company, The	07/16/1896	12/22/1910	
Oregon Railway & Navigation Company	06/13/1879	08/17/1896	
Oregon Short Line Railway Company	04/14/1881	07/26/1889	
Oregon Short Line and Utah Northern Railway Company	07/27/1889	03/16/1897	
Oregon, Washington & Idaho Railroad Company	08/08/1903	12/22/1910	
Oregon and Washington Railroad Company	05/12/1906	12/22/1910	
Pasadena Railway Company	03/31/1888	12/31/1889	
Payette Valley Railroad Company	02/06/1906	08/05/1914	
Riverside, Rialto & Pacific Railroad Company	01/01/1915	11/30/1917	
St. Joseph & Grand Island Railroad Company	06/22/1885	02/28/1897	
St. Joseph, Hanover & Western Railway Company	12/28/1896	02/22/1897	
St. Joseph and Western Railroad Company, The	04/21/1877	06/22/1885	
St. Louis Southwestern Railway Company	01/16/1891	09/30/1997	Merged
Salmon River Railroad Company	07/01/1902	06/30/1906	
Salt Lake & Western Railway Company	05/30/1881	07/26/1889	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
San Francisco and Portland Steamship Co. of California	08/26/1904	03/18/1912	
San Francisco and Portland Steamship Company of Utah	03/18/1912	10/31/1924	
San Pedro, Los Angeles & Salt Lake Railroad Company	04/01/1901	08/24/1916	
Solomon Railroad Company	08/13/1877	09/30/1900	
Southern Pacific Chicago St. Louis Corporation (SPCSL)	11/08/1989	06/30/1997	Merged
Southern Pacific Transportation Company	11/26/1969	02/01/1998	UP merged into SPTC & SPTC changed its name to UP
Spokane International Railroad Company	10/01/1941	12/31/1987	Merged
Topeka & North Western Railroad Company, The	06/09/1904	05/30/1908	
Union Depot Company of Spokane Falls	10/07/1889	03/31/1901	
Union Pacific, Denver and Gulf Railway Company, The	03/18/1890	01/31/1899	
Union Pacific, Lincoln & Colorado Railway Company	08/01/1888	10/31/1898	
Union Pacific Railway Company, The	07/01/1862	01/31/1898	
Utah Central Railway Company	07/01/1881	07/31/1889	
Utah, Nevada & California Railroad Company	02/02/1899	07/05/1903	
Utah and Nevada Railway Company, The	02/16/1881	07/26/1889	
Utah and Northern Railway Company	04/30/1878	07/26/1889	
Utah & Pacific Railroad Company	08/20/1898	07/05/1903	
Wyoming Western Railroad Company	09/17/1900	10/31/1910	
Union Pacific Railroad Employees Health Systems	10/01/1985	DATE	Successor to the Union Pacific Railroad Employees Hospital Association
Union Pacific Railroad Employees Hospital Association	11/01/1947	11/01/1985	Merged into Union Pacific Railroad Employees Health Systems effective 11/01/1985
Union Pacific Railway Company, The	07/01/1862	01/31/1898	See Union Pacific Railroad Company
Union Pacific Stage Company	02/28/1927	07/31/1971	
Union Pacific Stages of California			Employer is not covered
Union Pacific Stages Incorporated			Employer is not covered
Union Pacific Storage Company	09/03/1971	06/30/1972	Formerly known as the Overland Terminal Warehouse Company
Union Pacific Technologies	05/28/1987	12/31/1991	Upon reconsideration, operations ceased 12/31/1991, instead of 09/30/1996. Effective 07/25/2000, name was changed to Transentric.
Union Pacific Technologies	05/28/1987	12/31/1996	Upon reconsideration (B.C.D. 97-72), operations ceased 12/31/1991, instead of 09/30/1996. Effective 07/25/2000, name was changed to Transentric.
Union Pacific Technologies Transportation Systems, Inc.	01/01/1992	DATE	A subsidiary of Union Pacific Corporation
Union Pacific Water Company	09/25/1900	11/30/1965	See Union Pacific Railroad Company
Union Passenger Depot Company of Galveston	06/26/1897	06/30/1957	Company merged into the Gulf, Colorado and Santa Fe Railway Company on 07/01/1957
Union Passenger Station (Old and New), Atlanta, Georgia	12/27/1870	DATE	Service creditable to the Nashville, Chattanooga & St. Louis Railway
Union Point & White Plains Railroad Company	09/23/1888	12/31/1927	See Atlanta and West Point Rail Road Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Union Rail Enterprises, Inc.	04/01/1987	04/21/1993	
Union Railroad Company (New York)	01/20/1851	06/30/1946	Company properties were acquired by the Erie Railroad Company
Union Railroad Company (Pittsburgh, Pennsylvania)	07/02/1894	DATE	See Transtar, Inc.
St. Clair Terminal Railroad Company	06/01/1902	06/29/1920	
Union Railroad Company of Baltimore	02/06/1866	01/01/1980	Since 04/01/1918, operated by the Pennsylvania Railroad Company
Union Railroad of Oregon	04/01/1927	04/30/1987	4/30/1987, the rail assets were sold to Union Rail Enterprises, Inc.
Central Railroad of Oregon	01/25/1909	03/31/1927	
Central Railway of Oregon	06/02/1905	04/20/1909	
Union Railroad, Transfer & Stockyard Company	08/29/1876	03/07/1881	Predecessor of The Belt Railroad & Stock Yards Co. See Belt RR & Stock Yards Company, The.
Union Railway Company	08/13/1933	12/31/1933	See Sapulpa Union Railway Company
Union Railway Company (Memphis, Tennessee)	02/01/1905	09/30/1966	Merged into the Missouri Pacific Railroad Co. on 10/01/1966. See Missouri Pacific Railroad Co.
Iron Mountain Railroad Company of Memphis, The	05/13/1888	09/30/1909	
Union Refrigerator Transit Company of Wisconsin			Employer is not covered
Union Sawmill Company			Any srvc which can be verified is creditable to the Louisiana & Pine Bluff or Arkansas & Louisiana
Union Springs and Northern Railway Company	11/30/1901	05/01/1911	See Birmingham & Southeastern Railroad Company
Union Stage Depot, Inc.			Employer is not covered
Union Steamboat Company	02/04/1887	06/30/1896	Merged with the Erie Railroad Company on 06/30/1896
Union Stock Yard Company, The	12/31/1890	07/31/1895	See Sioux City Terminal Railway Company
Union Stock Yard Company of Baltimore County	01/31/1891	05/15/1957	Name changed to Baltimore Union Stock Yards, Inc.
Union Stock Yard Company of Lancaster	11/01/1921	06/30/1972	An employer with respect only to its loading & unloading operations of rail borne livestock
Union Stock Yard and Transit Company of Chicago, The	02/01/1865	03/14/1972	Jan. 1, 1972, name was changed to U. S. Y. & T. Industries, Inc.
Union Stock Yards of Bassett	11/00/1938	01/01/1941	An employer but with respect only to the loading and unloading of railborne livestock
Union Stock Yards, Caldwell, Idaho	01/01/1923	06/30/1954	
Union Stock Yards Company, The (Dayton, Ohio)	03/01/1900	12/31/1962	
Union Stock Yards Company of Montgomery	07/15/1919	10/09/1959	See Bowman Stock Yards, Inc.
Union Stock Yards Company of Omaha (Ltd.)	12/01/1883	06/30/1927	Ceased to be an employer after 06/30/1927. See South Omaha Terminal Railway Company
Union Stock Yards Company of Seattle			Prior to 04/03/1950, the Seattle Union Stockyards Co. was known by this name
Union Stock Yards Company (Springfield, Missouri)	08/01/1945	9/20/1983	Service was creditable from 8/1/1945, Ceased opert on 9/20/1983 due to dissolution
Union Stock Yards of Lincoln	07/01/1908	08/31/1925	No records are available
Union Stock Yards-Minnesota Transfer	12/31/1880	03/01/1884	See Minnesota Transfer Railway Company, The
Union Stock Yards, Ogden, Utah	07/29/1916	01/09/1936	Livestock handling facilities sold to the Ogden Union Stockyards Company
Leary & Warren	01/01/1916	01/01/1929	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Union Stock Yards San Antonio (Incorporated)	09/15/1894	04/20/2001	
Union Stockyards Company of Fargo	10/01/1935	09/30/1945	
Union Switch & Signal Company			Employer is not covered
Union Tank Car Company			Employer is not covered
Union Tank Line Company			Employer is not covered
Union Tanning Company			Employer is not covered
Union Terminal Association (Detroit)	01/20/1893	01/20/1903	
Union Terminal Company, The (Dallas, Texas)	03/16/1912	03/15/1974	Records prior to October 1916 are not available
Union Terminal Railroad Company of the City of Buffalo	06/12/1884	11/11/1927	See Pennsylvania Railroad Company
Union Terminal Railway Company (of St. Joseph, Missouri)	11/22/1901	10/31/1978	Merged into Missouri Pacific Railroad Company (Delaware)
Union Terminal Railway Company, The	06/22/1900	06/30/1910	See Great Northern Railway Company
Union Terminal Warehouse	06/29/1931	11/30/1972	
Union Ticket Office & Docks			Employer is not covered
Union Tool Company			Employer is not covered
Union Traction Company (Sistersville, West Virginia)			Employer is not covered
Union Traction Company, The (Coffeyville, Kansas)	01/14/1904	08/31/1937	See Union Electric Railway Company, The (Coffeyville, Kansas)
Union Traction Company of Indiana (Consolidated Company)	05/13/1912	08/01/1930	See Indiana Railroad
Union Traction Company of Indiana (First Corporation)	06/27/1899	05/28/1903	See Indiana Railroad
Union Traction Company of Indiana (Second Corporation)	05/28/1903	05/13/1912	See Indiana Railroad
Union Traction Company (Tennessee)			Employer is not covered
Union Transfer Affiliated Company			Employer is not covered
Pennsylvania Truck Lines, Inc.			Employer is not covered
Union Transfer Company (Philadelphia)			Employer is not covered
Union Transportation Company			Employer is not covered
Union Transportation Company, The (New Jersey)	07/17/1888	6/25/1980	Service was creditable from 7/17/1888. Ceased opert on 6/25/1980 when it dissolved.
Union Trust and Storage Co. of the District of Columbia			Employer is not covered. See Terminal Storage Company of Washington
United Alloy Steel Company			Employer is not covered. See Canton, Ohio Plant, Etc.
United Boiler Heating and Foundry Company	08/15/1921	11/30/1924	
United Brotherhood of Maintenance of Way Employees & RR Shop Laborers			From 1918 to 1925, the Brotherhood of Maintenance of Way Employees was known by this name. See Brotherhood of Maintenance of Way Employees
United Creosoting Company			Employer is not covered
United Electric Railways Company			Employer is not covered
United Fruit Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
United Industries Corporation			Investigation closed 09/23/1992
United New Jersey Railroad and Canal Company, The	04/26/1872	03/31/1976	Ceased being an employer on March 31, 1976. Assets transferred to Conrail.
Harrison and East Newark Connecting Railroad Company	01/01/1898	12/31/1954	
Rocky Hill Railroad and Transportation Company, The	03/22/1860	01/01/1958	Merged
United Rail Service, Inc.			Investigation closed 09/23/1992
United Railroads of San Francisco			Employer is not covered
United Railway Company (Uniontown, Pennsylvania)	07/31/1911	07/12/1930	
United Railway Supervisors Association	08/27/1986	12/30/2000	Merged into the United Transportation Union/Yardmasters Division, BA # 8936.
United Railways Company (Oregon)	02/02/1906	11/30/1944	Company merged into the Spokane, Portland and Seattle Railway Company on 12/01/1944
Portland, Astoria & Pacific Railroad Company	07/29/1919	12/31/1923	
United Railways Company of St. Louis			Employer is not covered
United Real Estate Company			Employer is not covered
United Shortline, Inc.			Investigation closed 11/20/1995
United Shortline Insurance Services, Inc.			Investigation closed 06/1996
United States Army Ordnance Department			Not covered & service in railroad operations at Aberdeen Proving Grounds is not creditable
United States Army, Transportation Division			Employer is not covered
United States Coal and Coke Company			Employer is not covered
United States Construction Company			Not an employer and service is not creditable
U. S. Engineer Department			Not an employer & service rendered on a War Dept. (1911 - 1915) is not creditable
United States Express Company	04/01/1854	06/30/1914	See Railway Express Agency Incorporated
United States Fuel Company			Employer is not covered
United States Gypsum Company			Employer is not covered
United States Intercoastal Conference			Employer is not covered
United States Lines Company			Employer is not covered
United States Ordnance Department			Employer is not covered
United States Potash Company			Employer is not covered
US Railcar			Investigation closed 11/17/1994
U. S. Rail Corporation of New Jersey	12/20/2009	DATE	Covered employer under the jurisdiction of the Railroad Retirement and Railroad Unemployment Insurance acts effective December 20, 2009, the date it began operations. close investigation at this time per supervisor.
U. S. Railways, Inc			
United States Railroad Administration	12/28/1917	03/01/1920	Not an employer prior to 12/28/1917 or subsequent to 03/01/1920.
United States Railway Association	02/01/1974	03/31/1987	
United States Railway Mail Service			Employer is not covered
United States Railway Mission in Mexico			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
United States Smelting, Refining and Mining Company			Employer is not covered
United States Steel Corporation			Employer is not covered
United States Sugar Corporation			Employer is not covered
United States Transportation Company			Employer is not covered
United States Trucking Corporation			Employer is not covered
United Stockyards Corporation			Employer is not covered
United Terminal Railway Company, The	10/09/1889	10/16/1896	See Baltimore and Ohio Railroad Company, The
United Traction Company			Employer is not covered
United Transportation Brotherhood			Employer is not covered
United Transportation Union	01/01/1969	DATE	
Switchmen's Union of North America	10/23/1894	12/31/1968	Merged
United Railway Supervisors Association	08/27/1986	12/30/2000	Merged
United Verde Copper Company	01/01/1931	01/01/1935	
United Verde Extension Mining Company			Employer is not covered
United Verde and Pacific Railway Company	12/31/1894	05/24/1920	
Unity Railways Company	01/08/1915	9/15/1994	Ceased being an employer effective 9/15/1994, due to Abandonment.
Universal Atlas Cement Company			Employer is not covered
Universal Carloading & Distributing Co. (an Illinois Corp.)			Employer is not covered. Succeeded on 01/01/1926 by Universal Carloading Distributing Co., Inc.
Universal Carloading & Distributing Company of Hawaii, Ltd.			Employer is not covered
Universal Carloading & Distributing Co. (Texas only)	02/17/1923	11/14/1951	See Universal Carloading & Distributing Co., Inc. (Delaware)
Universal Carloading & Distributing Co., Inc. (Delaware)	12/05/1925	12/31/1956	
Universal Cartage Company			Employer is not covered
Universal Transcontinental Corporation			Employer is not covered
Upchurch Lumber Company			Employer is not covered
Upper Coos Railroad (New Hampshire)	08/01/1883	05/01/1890	See Maine Central Railroad Company, The
Upper Coos Railroad (Vermont)	07/28/1888	01/21/1932	From 05/01/1890 - 01/20/1932, leased to the Maine Central Railroad Company
Upper Merion and Plymouth Railroad Co.	07/09/1907	03/31/1990	Business and assets were sold to LI Acquisition Corporation, BA # 3370
Upper Merion and Plymouth Railroad Company	01/10/1990	01/01/2002	Merged into Upper Merion & Plymouth Railroad Company, LLC, effective 01/01/2002 & retained the BA number of the corporation with which it merged.
L. I. Acquisition Corporation	01/10/1990	10/08/1998	Name by which Upper Merion and Plymouth Railroad Company was known during this period
Upper Merion and Plymouth Railroad Company, LLC	01/01/2002	05/07/2003	Merged from Upper Merion & Plymouth Railroad Company effective 1/1/2002. Subsidiary of Bethlehem Steel Corporation. Assets acquired by ISG Railway, Inc.
Upper Michigan Power & Light Company			From 08/1909 - 05/1920, known as the Escanaba Traction Co.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Upton County Railroad Company	02/04/1887	02/01/1914	See Central of Georgia Railway Company
Urban Transit Development Corp.			Employer is not covered
Urbana, Bellefontaine and Northern Railway Company	08/01/1902	04/14/1906	See Cincinnati & Lake Erie Railroad Company
Urbana & Champaign Railway Gas & Electric Company			Employer is not covered
Ursina & North Fork Railway Company, The	12/31/1887	09/30/1931	No records are available
Utah Car Service Association	12/01/1904	03/02/1908	See Western Weighing and Inspection Bureau
Utah Central Railway	09/23/1992	DATE	Effective October 1, 1981 The Eastern Shore Railroad, Inc. replaced the Virginia & Maryland Railroad Company with an adoption notice filed with ICC.
Utah Central Railway Company	07/01/1881	07/01/1889	See Union Pacific Railroad Co. See Denver & Rio Grande Western Railroad Company, The
Utah Coal Railway Company			Sometime in May 1912, the Utah Railway Co. was known by this name. See Utah Railway Company
Utah Construction Company			Employer is not covered
Utah Copper Company	07/01/1920	01/01/1947	
Utah Demurrage Association	07/24/1890	11/30/1904	See Western Weighing and Inspection Bureau
Utah Eastern Railway Company	12/29/1897	01/31/1900	See Denver and Rio Grande Western Railroad Company, The
Utah Fuel Company			Employer is not covered
Utah Ice and Storage Company			Employer is not covered
Utah Idaho Central Railroad	10/17/1914	11/20/1926	See Utah Idaho Central Railroad Corporation, The
Utah Idaho Central Railroad Company, The	10/18/1926	08/20/1940	See Utah Idaho Central Railroad Corporation, The
Utah Idaho Central Railroad Corporation, The	08/21/1940	07/15/1947	
Logan Transit Company	01/29/1910	10/17/1914	
Ogden, Logan and Idaho Railway Company	10/17/1914	12/31/1917	
Ogden Rapid Transit Company	05/16/1900	10/17/1914	
Utah Idaho Central Railroad	10/17/1914	11/20/1926	
Utah Idaho Central Railroad Company, The	10/18/1926	08/20/1940	
Utah-Idaho Sugar Company			Employer is not covered
Utah Light & Railway Company			Employer is not covered
Utah Light and Traction Company			Employer is not covered
Utah, Nevada & California Railroad Company	02/02/1899	07/05/1903	See Union Pacific Railroad Company
Utah and Nevada Railway Company, The	02/16/1881	07/26/1889	See Union Pacific Railroad Company
Utah and Northern Railway Company	04/30/1878	07/26/1889	See Union Pacific Railroad Company
Utah & Pacific Railroad Company	08/20/1898	07/05/1903	See Union Pacific Railroad Company
Utah Parks Company			Employer is not covered
Utah Power & Light Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Utah Railroad Association	05/01/1940	10/05/2006	Employer coverage terminated
Utah Railway Company	01/24/1912	DATE	Leased to The Denver and Rio Grande Railroad Company from 08/14/1914 to 11/30/1917
Utah Southern Railroad Company, LLC	5/24/2008	DATE	Became a covered employer on 5/24/2008 the date on which employees were first compensated .
Utah Rapid Transit Company			Employer is not covered. Company's properties acquired by the Ogden Transit Co. on 12/15/1936
Utica, Chenango and Cortland Railroad Company			Prior to 5/10/1883 Erie & Central New York Railway Co. was known by this name
Utica, Chenango and Susquehanna Valley Railway Company	01/01/1866	07/19/1945	Properties merged into Delaware, Lackawanna & Western RR Co., 07/20/1945
Utica, Clinton and Binghamton Railroad Company	01/01/1866	10/27/1942	
Utica & Mohawk Valley Railway Company			Employer is not covered. On 10/31/1912, merged into the New York State Railways
Utilities Coal Corporation			Not an employer & service rendered in the operation of the Banner Fork RR is not creditable
Uvalde & Northern Railway Company	05/11/1920	11/11/1941	
Vaca Valley and Clear Lake Railroad Company, The Vail, J. W. and C. B.	02/19/1877	05/14/1888	See Southern Pacific Company On 01/01/1913, purchased the Paragould-Memphis Railroad Company
Valdosta, Moultrie & Western Railroad Company	07/01/1910	03/18/1917	See Valdosta, Moultrie & Western Railway Company
Valdosta, Moultrie & Western Railway Company	03/19/1917	08/31/1921	No records are available
Valdosta, Moultrie & Western Railroad Company	07/01/1910	03/18/1917	
Valdosta Railway, L.P.	01/01/1992	DATE	
Valdosta Southern Railroad Company	02/23/1954	12/31/1991	Subsidiary of Georgia-Pacific Corporation
Valdosta Southern Railway Company, The	10/22/1894	08/23/1895	Operated as separate entities for the periods shown. See Georgia & Florida Railroad.
Vale Royal Manufacturing Company			Employer is not covered
Valentine, llc			Employer is not covered
Valier Coal and Mining Company			Employer is not covered
Valley Camp Coal Company	04/01/1923	07/15/1935	See Toledo, Lorain & Fairport Company.
Valley Camp Elevator Company			Not an employer & service under various contracts is not creditable
Valley City Street and Interurban Railway Company	07/01/1939	06/30/1953	
Valley Connecting Railroad (Sharon, Pennsylvania)	07/01/1899	03/31/1914	No records are available
Valley Feed Yards, Inc.	12/31/1900	12/31/1950	Railborne livestock operations were taken over by the Valley Stock Yards Company, Inc.
Valley Stock Yards and Grain Company	12/31/1900	06/05/1943	Name by which Valley Feed Yards, Inc. was known during this period
Valley Forge Railways, Inc.			Investigation closed 05/20/1994
Valley Ice Company			Not an employer and service under contract dated 01/01/1910 is not creditable
Valley Railroad Company d/b/a Essex Steam Train & Riverboat			Valley RR Comp d/b/a Essex Steam Train & Riverboat is not a carrier by rail which is subject to Surface Tran Board.
Valley Railroad Company (of Pennsylvania)	04/25/1901	03/31/1953	Operated as separate entities from 10/01/1894 to 04/24/1901 and from 04/25/1901 to date

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Valley Railroad Company, The (of Virginia)	02/01/1866	06/30/1909	See Baltimore and Ohio Railroad Company, The
Valley Railway Company (of Ohio)	08/21/1871	09/30/1895	See Baltimore and Ohio Railroad Company, The
Valley Railways			Employer is not covered
Valley and Siletz Railroad Company	01/20/1912	12/31/1984	Subsidiary of Boise Cascade Corporation
Valley Stock Yards and Grain Company			See Valley Feed Yards, Inc.
Valley Stock Yards Company, Inc.	01/01/1951	04/16/2006	Ceased being an employer on April 16, 2006. Company was Dissolved.
Valley Traction Company			Employer is not covered
Van Car Corporation of Chicago, Illinois			Employer is not covered
Van Der Horst Corporation			Investigation closed 02/16/1995
Van Noy-Brown News Company (Missouri)			Employer is not covered
Van Noy-Interstate Company			Not an employer and service is not creditable
Van Noy-Interstate Company (Delaware 1916-1926)			Employer is not covered
Van Noy-Interstate Company of Maine (Maine)			Employer is not covered
Van Noy-Interstate Company of Utah			Employer is not covered. Prior to 09/1916, known as The Inter-State Company (Utah)
Van Noy Railroad News Company			Not an employer and service under contract is not creditable
Van Noy Railway Hotel and News Company			Not an employer and service under contract is not creditable
Vance's Mad River Railroad	02/04/1887	12/01/1891	See Northwestern Pacific Railroad Company
Vancouver, Klickitat and Yakima Railroad Company	01/29/1887	11/30/1897	See Northern Pacific Railway Company
Vancouver, Victoria & Eastern Railway & Navigation Co.			Service and compensation are creditable to the Great Northern Railway
Vandalia Railroad Company	01/01/1905	12/31/1916	See Pennsylvania Railroad Company
Vandalia Railroad Company	03/20/1984	DATE	Subsidiary of Pioneer Railcorp
Vanderbilt Timber, Mining & Southwestern Railway			Employer is not covered
Vang Construction Company			Not an employer and service under a contract dated 10/15/1923 is not creditable
Vanguard Pacific Metalbuilders			Investigation closed 09/28/1994
Vapor Car Heating Company, Inc.			Employer is not covered
Vaughan Incorporated			Not an employer and service under a contract dated 04/14/1921 is not creditable
Vaughn Industries Car & Equipment Corporation			Investigation closed 09/23/1992. Wholly owned subsidiary of Torent, Inc. in Youngstown, OH
Vectran Corporation			Investigation closed 07/29/1992
Velasco, Brazos & Northern Railway Company	07/08/1901	05/08/1907	See Houston & Brazos Valley Railway Co. & Houston & Brazos Valley Terminal Company
Velasco Terminal Railway Company, The	07/29/1891	07/01/1901	See Houston & Brazos Valley Railway Co. & Houston & Brazos Valley Terminal Company
Venango River Corporation	09/28/1984	04/07/1989	Ruled not to be an employer (L86-83).
Shore Graphic Corporation	01/16/1985	04/06/1987	Ceased being an employer on April 6, 1987. Voluntary Dissolution
Tolleston Corporation	10/03/1984	12/31/1989	Subsidiary

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Venango River Terminal	01/14/1985	12/30/1991	Ceased being an employer on December 30, 1991. Admin-Dissolved.
Venice, Madison and Granite City Railway	12/31/1895	01/01/1902	See Illinois Terminal Railroad Company
Ventura County Railroad Company	09/01/1998	DATE	Wholly owned subsidiary of RailAmerica, Inc.
Ventura County Railway Company	05/15/1911	08/31/1998	Subsidiary of RailAmerica, Inc.
Ventura County Transportation Commission			Employer is not covered. A governmental entity of Ventura County, CA
Ventura & Ojai Valley Rail Road Company	09/25/1896	06/26/1899	See Southern Pacific Company
Verde Tunnel and Smelter Railroad Company	08/19/1912	05/31/1953	
Verdi Lumber Company			Employer is not covered. Also known as Verdi Lumber Company's Railroad
Verdigris Valley, Independence and Western Railroad	05/06/1885	01/10/1891	See Missouri Pacific Railroad Company
Vermilion Valley Railroad Company	04/24/2003	DATE	
Vermont and Massachusetts Rail-road Company	03/15/1844	05/02/2007	Company's railroad under lease by the Boston & Maine RR. Subsidiary of Boston & Maine Corp
Vermont Northern Railroad Company	10/28/1976	12/31/1977	
Vermont Railway, Inc.	01/06/1964	DATE	
Vermont State Railroads Association	08/29/1930	12/31/1961	Ceased being an employer on December 31, 1961. Last report received.
Vermont Valley Railroad	07/29/1871	12/31/1949	Properties acquired by the Boston and Maine Railroad
Vermont Valley Railroad Company	11/00/1848	10/27/1902	See Boston and Maine Railroad
Vermont Valley Railroad, The			Prior to 10/27/1902, the Vermont Valley RR was known by this name. See Vermont Valley Railroad
Vernon Stock Yards			Employer is not covered
Vestal Lumber and Manufacturing Company			Employer is not covered
VFRC, LLC			Investigation closed 03/03/2011
VIA Rail Canada Inc.	10/29/1978	04/23/2004	Ceased being a covered employer under the RR and RUIA on 4/23/2004 VRCI' RR operation in US. ceased
Vicksburg, Alexandria & Southern Railroad Company	12/31/1915	01/01/1917	No records are available
Vicksburg Bridge Company			Employer is not covered
Vicksburg Bridge and Terminal Company, The			Prior to 04/28/1938, the Vicksburg Bridge Co. was known by this name. See Vicksburg Bridge Co.
Vicksburg & Meridian Railroad Company	01/01/1867	05/14/1889	See Yazoo and Mississippi Valley Railroad Company, The
Vicksburg, Shreveport and Pacific Railroad Company, The	12/02/1879	04/30/1901	See Illinois Central Railroad Company
Vicksburg, Shreveport & Pacific Railway Company	04/23/1901	05/29/1959	Merged into the Illinois Central Railroad Company
Vicksburg Southern Railroad, Inc.	01/03/2006	12/10/2010	Name Changed to Vicksburg Southern Railroad, LLC
Vicksburg Southern Railroad, LLC	12/10/2010	DATE	Name change as a result of an internal restructuring transaction.
Victor-American Fuel Company			Employer is not covered
Victor Fuel Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Victoria Coach Line, Inc.			Employer is not covered
Victoria, Fisher & Western Railroad Company	07/01/1904	11/01/1917	
Viking Railroad Maintenance Corporation			Investigation closed 09/23/1994
Vilas County Lumber Company			Employer is not covered
Village of East Troy (Wisconsin)	01/30/1950	01/31/1995	Ceased being an employer on January 31, 1995. Purchased by Troy railroad museum.
Virginia Air Line Railway Company	10/31/1908	06/30/1909	See Chesapeake and Ohio Railway Company, The
Virginia Anthracite Coal and Railway Company	04/02/1902	01/31/1912	See Norfolk and Western Railway Company
Virginia Blue Ridge Railway	5/22/1914	12/31/1980	Ceased being an employer on December 31, 1980. Line was abandoned.
Virginia Bridge Company			Not an employer and service under a contract dated 05/21/1936 is not creditable
Virginia Bridge & Iron Company			Employer is not covered
Virginia Car Service Association			Prior to 1908, the Virginia & West Virginia Demurrage Bureau was known by this name
Virginia-Carolina Chemical Corporation			Employer is not covered
Virginia & Carolina Coast Railroad Company	07/01/1905	11/28/1906	See Norfolk Southern Railway Company
Virginia-Carolina Railway Company	03/21/1894	12/31/1919	See Norfolk and Western Railway Company
Virginia and Carolina Southern Railroad Company	12/31/1907	12/31/1968	Records prior to March 1920 are not available. See Seaboard Coast Line Railroad Company
Orange and Fredericksburg Railroad Company	06/15/1925	11/16/1927	
Potomac, Fredericksburg and Piedmont Railroad Co., The	03/27/1876	06/14/1925	
Virginia Electric and Power Company			Employer is not covered
Virginia Iron, Coal and Coke Company			Employer is not covered
Virginia and Kentucky Railway Company	04/02/1902	11/20/1916	See Norton and Northern Railway
Virginia Limestone Corporation			Employer is not covered
Virginia Lines Tariff Bureau	11/01/1908	04/30/1918	See Southern Freight Association
Virginia & Maryland Railroad Company	04/01/1977	10/31/1981	Effective October 1, 1981 The Eastern Shore Railroad, Inc. replaced the Virginia & Maryland Railroad Company with an adoption notice filed with ICC.
Virginia Midland Railway Company, The	01/01/1881	06/21/1898	Service on or after 08/29/1935 is creditable as service to the Southern Railway Company
Virginia & Mount Airy Railway Company	02/06/1920	07/01/1920	No records are available
Mt. Mary & Eastern Railway Company	02/01/1900	02/05/1920	
Virginia Navigation Company			At least prior to 05/20/1902, not an employer
Virginia and North Carolina Railroad Company, The			Name which Washington Cty, Virginia Midland & Grt Southern Railway was known prior to 2/04/1873
Virginia Public Service Company			Employer is not covered
Virginia Publicity Committee	12/31/1914	08/31/1929	See Virginia Railway Association
Virginia Railway Association	09/01/1929	06/30/1986	
Virginia Publicity Committee	12/31/1914	08/31/1929	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Virginian Railway Company, The	02/20/1904	11/20/1959	Merged with the Norfolk and Western Railway Company
Deepwater Railway Company	01/25/1898	04/21/1907	
White Oak Railway Company	05/25/1905	12/31/1917	
Virginia Railway Express			Employer is not covered. Name selected for the commuter rail service sponsored by two transportation commission (Potomac & Rappahannock Transportation Commission & Northern Virginia Transportation Commission) established pursuant to the Virginia Transportation Commission Act of 2001.
Virginia Railway and Power Company	11/30/1909	06/30/1912	An employer with respect only to its railroad operations from Richmond to Seven Pines, Virginia
Virginia & Rainy Lake Company			Employer is not covered
Virginia Soapstone Company	09/30/1900	03/31/1902	See Nelson & Albemarle Railway Company
Virginia Southern Division			Division of North Carolina & Virginia Railroad Company
Virginia Southern Railroad Company	07/01/1904	11/30/1931	No records are available
Virginia and Southwestern Railway Company	02/21/1899	06/30/1916	Service on or after 08/29/35 is creditable as service to the Southern Railway Company
Virginia Supply Company, Inc.			Not an employer and service under a contract dated 05/01/1922 is not creditable
Virginia, Tennessee & Georgia Air Line	02/04/1887	04/30/1918	
Virginia and Truckee Railroad Company	03/01/1868	06/30/1905	See Virginia & Truckee Railway
Virginia & Truckee Railway	06/24/1905	06/30/1950	
Virginia and Truckee Railroad Company	03/01/1868	06/30/1905	
Virginia-Truckee Transit Company			Employer is not covered
Virginia and West Virginia Demurrage Bureau	11/01/1889	03/01/1919	See Southeastern Demurrage & Storage Bureau
Visalia Electric Railroad Company	04/22/1904	12/31/1992	Ceased to be a covered rail carrier effective 12-31/1992 lost its status as a result of corporate merger.
Fresno Traction Company	09/22/1903	12/01/1934	
Peninsular Railway Company	06/30/1909	10/01/1934	
San Jose, Los Gatos Interurban Railway Company	05/06/1903	06/30/1909	
Visalia Rail Road Company	05/21/1874	04/04/1899	See Southern Pacific Company
Visalia & Tulare Railroad Company	07/01/1889	06/30/1899	No records are available
VMV Enterprises, Inc.			Employer is not covered. Wholly owned subsidiary of Kentucky Railworks, Inc.
Vredenburgh Saw Mill Company	01/01/1912	07/01/1933	
Vredenburgh Saw Mill Company's Railroad			No records are available. See Vredenburgh Saw Mill Company
V & S Railway, Inc.	11/28/2000	DATE	Investigation closed 10/17/1996. Ruled to be a covered employer.
Kiowa, Hardtner & Pacific Railroad Company, The	09/02/1908	01/23/2003	Assets purchased by V&S Railway
Vulcan Collieries			See Norfolk and Western Railway Company - Fuel or Mining Department
Vulcan Fuel Company			Employer is not covered
Wabash Central Railroad Corp.	12/19/1997	DATE	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Wabash, Chester and Western Railroad Company, The	02/20/1878	04/12/1928	See Missouri Pacific Railroad Company
Wabash Eastern Railway Company of Illinois		07/31/1889	Operated from date of acquirement to 07/31/1889 by The Wabash, St. Louis & Pacific Railway Co.
Wabash Eastern Railway Company of Indiana		07/31/1889	Operated from date of acquirement to 07/31/1889 by The Wabash, St. Louis & Pacific Railway Co.
Wabash Employees' Hospital Association	06/01/1884	04/30/1917	Not an employer after 04/30/1917. See Wabash Railroad Company
Wabash Enginemen's School of Instruction	10/23/1911	06/30/1964	No records are available
Wabash & Erie Railroad			Investigation closed 06/25/1995
Wabash & Grand River Railway Co.	04/01/1990	08/05/1993	Ceased to be an employer under the RRA and RUJA on August 5, 1993, the day on which employees were last compensated.
Wabash and Lackawanna Despatch	04/01/1899	02/01/1906	
Wabash & Ohio Railroad			Investigation closed 06/25/1995
Wabash, Pittsburgh Terminal Railway Company, The	07/01/1904	03/31/1917	See Pittsburgh & West Virginia Railway Company, The
Wabash Radio Corporation	06/16/1930	11/20/1950	Employees have been carried on the payroll of the Ann Arbor Railroad Co. since 01/01/1943.
Wabash Railroad Company	01/01/1942	11/12/1991	Merged into Norfolk and Western Railway
Council Bluffs and St. Louis Railway Company	09/02/1878	05/31/1887	
Detroit & State Line Wabash Railroad Company		07/01/1889	
Excelsior Springs Railroad Company	09/10/1893	06/04/1898	
Kansas City, Excelsior Springs and Northern	06/05/1898	03/31/1901	
Montpelier and Chicago Rail Road Company		12/14/1891	
Montpelier and Chicago Railroad Company, The		12/24/1891	
Omaha and St. Louis Railroad Company, The	06/11/1896	11/02/1901	
Omaha and St. Louis Railway Company, The	06/01/1887	07/31/1897	
Toledo Western Railroad Company, The		07/31/1889	
Wabash Eastern Railway Company of Illinois		07/31/1889	
Wabash Eastern Railway Company of Indiana		07/31/1889	
Wabash Railroad Company, The	08/01/1889	10/31/1915	
Wabash Railway Company	10/22/1915	12/31/1941	
Wabash, St. Louis and Pacific Railway Company, The	11/10/1879	07/31/1889	
Wabash Western Railway Company, The	03/08/1887	07/31/1889	
Wabash Railroad Company, The	08/01/1889	10/31/1915	See Wabash Railroad Company
Wabash Railway Company	10/22/1915	12/31/1941	See Wabash Railroad Company
Wabash, St. Louis and Pacific Railway Company, The	11/10/1879	07/31/1889	See Wabash Railroad Company and Chicago, Springfield & St. Louis Railway Company
Wabash Southern Railway Company	03/15/1905	08/31/1909	See Missouri Pacific Railroad Company
Wabash Valley Railroad Company	12/01/1977	12/31/1981	Subsidiary of Morrison Knudsen Company, Incorporated

Employer	Covered From	Covered To	Remarks
Wabash Western Railway Company, The	03/08/1887	07/31/1889	See Wabash Railroad Company
Wabash & Western Railway d/b/a Michigan Southern Railroad	12/19/1996	04/23/1999	Name changed to Michigan Southern Railroad Company effective 04/23/1999
WABCO			Investigation closed 10/04/1992
Waccamaw Coastline Railroad Co., Inc.	10/04/1987	09/21/1995	
Waccamaw Coastline Railroad Co., Inc.-Clinton Division			Operating division of Waccamaw Coastline Railroad Company
Waccamaw Lumber Company			Employer is not covered
Waccamaw Lumber Company's Railroad			Employer is not covered
Waccamaw Lumber Corporation			Employer is not covered
Waccamaw Lumber Corporation's Railroad			Employer is not covered
Waco, Beaumont, Trinity & Sabine Railway Company	06/22/1905	12/31/1961	Ceased being an employer on 12/31/1961. Railroad was abandoned. The Missouri Kansas & Texas Railway Co. of Texas lease & operates as the Beaumont & Great Northern Railroad from May 1914 to April 1923.
Beaumont & Great Northern Railroad, The	06/22/1905	04/01/1923	Name by which Waco, Beaumont, Trinity & Sabine Railway Co. was known during this period
Waco & Northwestern Railroad	07/01/1893	06/29/1898	See Texas and New Orleans Railroad Company
Waco Street Railway Company	06/01/1911	03/27/1912	Succeeded on 03/27/1912 by the Southern Traction Company. See Texas Electric Railway Co.
Wade, George, Land Car Operator			Employer is not covered
Wadley and Mount Vernon Extension Railroad Company	09/11/1902	04/04/1905	See Georgia & Florida Railroad
Wadley and Mt. Vernon Railroad Company	06/25/1889	06/30/1906	See Wadley Southern Railway Company
Wadley Southern Railroad Company	05/01/1962	05/15/1964	
Stillmore Air Line Railway Company	11/01/1892	06/30/1906	
Wadley and Mt. Vernon Railroad Company	06/25/1889	06/30/1906	
Wadley Southern Railway Company	06/25/1889	04/30/1962	
Wadley Southern Railway Company	06/25/1889	04/30/1962	See Wadley Southern Railroad Company
Wagner Construction & Repair Company	02/10/1922	10/05/1922	Service under contract dated 02/10/1922 is creditable to the Erie Railroad Company
Wagner Palace Car Company	01/01/1866	01/02/1900	No records are available. See Pullman, Company, The
Wall Kill Valley Railroad Company			Investigation closed 09/09/1993
Walco Railroad Services, Inc.			Investigation closed 02/22/1995
Walden Live Stock Market			Employer is not covered
Walden's Ridge Railroad Company, The	08/05/1877	04/20/1888	See Southern Railway Company
Walden Ridge Railroad Company, Inc.	09/17/2003	DATE	
Walker Freight Service, Inc.			Employer is not covered
Walker-Hopkins Lumber Company			Employer is not covered
Walker Logging Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Walkersville Southern Railroad, Inc.	11/12/1993	04/30/1999	Coverage terminated effective April 30, 1999.
Walking Horse and Eastern Railroad Company, Inc.	05/01/1985	DATE	
Walla Walla Valley Railway Company	04/30/1910	02/28/1982	Merged into Burlington Northern Railroad effective 03/01/1982
Walla Walla Valley Traction Company	05/17/1905	04/29/1910	
Walla Walla Valley Traction Company	05/17/1905	04/29/1910	See Walla Walla Valley Railway Company
Wallabout Union Freight Station	02/01/1934	06/30/1941	
Walkill Valley Railroad Company, The	07/02/1877	06/30/1952	June 30, 1952, merged into New York Central Railroad Co.
Walnut Transfer & Storage Company			Employer is not covered
Wallowa Union Railroad Authority	02/17/2003	DATE	
Walsenburg and Western Railway Company, The	02/27/1907	07/11/1910	See Colorado and Southern Railway Company, The
Walsh Construction Company			Not an employer and service under various contracts is not creditable
Walsh Holyoke Boiler Works Division			Not an employer and service under an informal arrangement is not creditable
Walterboro and Western Railroad Company	12/18/1894	02/11/1900	See Atlantic Coast Line Railroad Company
Walton, S., Contracting Company, Inc.			Not an employer and service under a contract dated 11/01/1906 is not creditable
Walton-McDowell Company			Not an employer and service under a contract dated 01/17/1912 is not creditable
Walworth Company			Employer is not covered
Wampum & State Line Railway Company, The	01/02/1886	02/12/1886	Predecessor of Pittsburgh, Lisbon & Western Railroad Company, The
Wanamaker Kempton & Southern, Inc.			Investigation closed 04/20/1994
Ward & Douglas			Held not to have been an employer & service under a contract dated 08/14/1901 is not creditable
Ware Shoals Railroad Company	07/25/1908	10/31/1985	No records are available. Merged into Riegel Textile Corp on April 5, 1987
Warren-Bisbee Railway			Employer is not covered
Warren Car Company			Investigation closed 11/17/1994
Warren Company			Employer is not covered
Warren Construction Company			Not an employer & service under a contract with the Union Traction Co., is not creditable
Warren & Corsicana Pacific Railway Company	01/06/1900	12/31/1907	No records are available
Warren & Farnsworth Railroad Company	06/17/1885	08/10/1894	See Tionesta Valley Railway Company
Warren and Jamestown Street Railway Company	12/10/1907	12/03/1929	Records prior to June 1924 are not available
Warren, Johnsville & Saline River Railroad Company	06/30/1907	03/24/1920	Records subsequent to 12/31/1917 are not available. See Warren & Saline River RR Co.
Warren-Lamb Lumber Company			Employer is not covered
Warren and Ouachita Valley Railway Company	03/07/1899	04/30/1980	Employer ceased being covered effective 4/30/1980 the last day of the month (WOVR) completely abandoned its tracking rights
Warren & Saline River Railroad Company	03/25/1920	DATE	Subsidiary of Potlatch Corporation
Warren, Johnsville & Saline River Railroad Company	06/30/1907	03/24/1920	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Warren Street Railway Company			Employer is not covered
Warrenton Rail Road Company	10/21/1976	12/31/1985	Ceased to be an employer effective close of business December 31, 1985.
Warrenton & Trumbull Railroad Company, The			Employer is not covered. Subsidiary of Summit View Corporation
Warrior & Gulf Navigation Company			Investigation closed 08/16/2002
Warrior River Terminal Company	01/18/1926	06/30/1948	Effective 06/30/1948, merged with the Inland Waterways Corporation. See Inland Waterways Corp.
Warwick Railway Company	12/01/1949	10/31/1982	Subsidiary of Providence & Worcester Rail Systems, Inc.
Wasco Box and Lumber Company			Employer is not covered
Washburn, Bayfield and Iron River Railway Company	08/06/1895	06/16/1902	See Northern Pacific Railway Company
Washburn Crosby Company			Employer is not covered
Washington, Alexandria and Mt. Vernon Electric Railway			Employer is not covered
Washington, Alexandria and Mt. Vernon Railway Company			Employer is not covered
Washington and Annapolis Electric Railway Company	04/01/1900	04/01/1902	Washington, Baltimore & Annapolis Electric Railway Co. was known by this name during this period
Washington, Arlington and Falls Church Railway Company			Employer is not covered
Washington and Arlington Railway Company			Employer is not covered
Washington, Baltimore & Annapolis Electric Railroad Co.	06/05/1905	08/20/1935	Records prior to 1919 are not available
Baltimore Terminal Company	06/05/1905	03/31/1911	Name by which Washington, Baltimore & Annapolis Electric RR Co. was known during this period
Washington, Baltimore & Annapolis Electric Railway Co.	05/22/1899	03/31/1911	See Baltimore & Annapolis Railroad Company, The
Potomac & Severn Electric Railway Company	05/22/1899	04/10/1900	Name by which Washington, Baltimore & Annapolis Electric Railway was known during this period
Washington and Annapolis Electric Railway Company	04/10/1900	04/01/1902	Name by which Washington, Baltimore & Annapolis Electric Railway was known during this period
Washington, Brandywine & Point Lookout Railroad Co., The	04/05/1918	06/30/1942	Ceased to be an employer on 7/1/1942, the date the co.'s railroad was taken over by the U.S. Navy
Washington, Potomac and Chesapeake Railroad Company	07/21/1901	05/31/1910	
Washington, Potomac and Chesapeake Railway, The	06/01/1910	12/27/1917	
Washington and Potomac Railroad	02/04/1887	07/20/1901	
Washington Central Railroad Company, Inc.	10/12/1986	12/04/1996	Merged into BNSF Acquisition, Inc.
Washington and Choctaw Railway Company	06/10/1907	09/26/1927	No records are available
Washington City, Virginia Midland & Great Southern Railway Co.	10/15/1872	01/01/1881	Prior to 02/0/1873, known as the Virginia & N Carolina RR Co. See Southern Railway Company
Washington and Columbia River Railway Company, The	11/05/1892	06/30/1907	See Northern Pacific Railway Company
Washington County Railroad Company	03/07/1893	12/17/1903	See Maine Central Railroad Company, The
Washington County Railroad Company	09/15/1999	DATE	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Washington County Railroad Corporation	11/23/1980	02/09/1999	Effective 12/02/1999, name was changed to Montpelier & Websterville Railroad Company, Inc.
Washington County Railway Company	12/18/1903	07/01/1911	See Maine Central Railroad Company, The
Washington Court House Union Stock Yards Company, The			Employer is not covered
Washington, Frederick and Gettysburg Railway Company	05/10/1900	12/07/1909	See Potomac Edison Company, The
Washington & Great Northern Railway Company	06/21/1901	06/30/1907	See Great Northern Railway Company
Washington & Great Northern Townsite Company			Employer is not covered
Washington & Idaho Railway, Inc.	9/25/2006	DATE	
Washington, Idaho & Montana Railway Company	03/10/1905	03/04/1981	Ceased to be an employer on March 4, 1981, date paid last employee.
Washington and Lincolnton Railroad Company	11/30/1916	07/30/1932	
Washington and Old Dominion Railroad	04/16/1936	11/30/1968	
Great Falls & Old Dominion	01/24/1900	05/02/1911	
Washington and Old Dominion Railway	05/03/1911	04/15/1936	
Washington and Old Dominion Railway	05/03/1911	04/15/1936	See Washington and Old Dominion Railroad
Washington & Oregon Railway Company	12/03/1900	07/13/1903	See Northern Pacific Railway Company
Washington & Plymouth Railroad Company	03/04/1901	03/31/1904	See Norfolk Southern Railway Company
Washington, Potomac and Chesapeake Railroad Company	07/21/1901	05/31/1910	See Washington, Brandywine and Point Lookout Railroad Company, The
Washington, Potomac and Chesapeake Railway, The	06/01/1910	12/27/1917	See Washington, Brandywine and Point Lookout Railroad Company, The
Washington and Potomac Railroad	02/04/1887	07/20/1901	See Washington, Brandywine and Point Lookout Railroad Company, The
Washington Railroad Association	09/14/1934	12/31/2000	Ceased being an employer on December 31, 2000. Disbanded.
Washington Run Railroad Company	01/01/1900	03/12/1931	No records are available
Washington Southern Railway Company	01/20/1880	02/29/1920	See Richmond, Fredericksburg and Potomac Railroad Company
Washington Terminal Company, The	02/12/1901	DATE	No employees. Investigation closed leave on list 6/20/2010.
Washington Transportation Group, LLC	01/01/1999	DATE	Covered employer under the jurisdiction of the RR and RUIA effective January 1, 1999.
Washington University (Cupples Station)	12/31/1900	12/30/1942	See Terminal Railroad Association of St. Louis
Washington & Vandemere Railroad Company	03/03/1903	03/16/1992	Since 05/01/1927, operated under lease by the Atlantic Coast Line Railroad Company
Washington - Virginia Railway Company			Employer is not covered
Washington Water Power Company			Employer is not covered
Washington Western Railway Company	08/09/1912	11/15/1929	No records are available
Washington Wood Preserving Company			Employer is not covered
Wasioto & Black Mountain Railroad Company, The	07/21/1908	10/01/1915	See Louisville & Nashville RR Co. After 8/12/1915, known as Kentucky & Virginia RR Co.
Wason Manufacturing Company			Prior to sometime in 1931, the J. G. Brill Company of Massachusetts was known by this name
Watauga and Yadkin River Railroad Company	12/31/1912	01/01/1918	No records are available

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Wat-Chung Railway Company, The Watchmasters, Inc. Watco Companies, Inc.	03/08/1870	10/11/1895	See Erie Railroad Company Employer is not covered Employer is not covered. Name changed from Generations Holdings, Inc., 01/12/1998. Watco, Inc., Watco Switching, Transerve, Inc., Quantum Rail Service, and Fatrac Railroad Services merged into Watco Companies, Inc. See Legal Opinion # 03-20.1
Applalachian and Ohio Railroad, Inc.	03/18/2005	DATE	Owned by Watco Companies, Inc.
Eastern Idaho Railroad, Inc	11/21/1993	12/09/2010	Name changed to Eastern Idaho Railroad, LLC
Eastem Idaho Railroad, LLC	12/09/2010	DATE	Name change as a result of an internal restructuring transaction.
Kansas & Oklahoma Railroad, Inc.	06/30/2001	12/09/2010	Name Changed to Kansas & Oklahoma Railroad, LLC
Kansas & Oklahoma Railroad, LLC	12/09/2010	DATE	Name change as a result of an internal restructuring transaction.
Louisiana Southern Railroad Inc.	09/12/2005	12/10/2010	Name changed to Louisiana Southern Railraod, LLC
Louisiana Southern Railroad, LLC	12/10/2010	DATE	Name change as a result of an internal restructuring transaction.
Mission Mountain Railroad, Inc.	12/27/2003	12/09/2010	Name Changed to Mission Mountain Railroad, LLC
Mission Mountain Railroad, LLC	12/09/2010	DATE	Name change as a result of an internal restructuring transaction.
Mississippi Southern Railroad, Inc.	03/29/2005	12/09/2010	Name Changed to Mississippi Southern Railroad, LLC
Mississippi Southern Railroad, LLC	12/09/2010	DATE	Name change as a result of an internal restructuring transaction.
Palouse River & Coutee City Railroad, LLC	12/10/2010	DATE	Name change as a result of an internal restructuring transaction.
Palouse River & Coulee City Railroad, Inc.	09/06/1996	12/10/2010	Name Changed to Palouse River & Coulee City Railroad, LLC
Pennsylvania Southwestern Railroad, Inc.	03/18/2003	12/10/2010	Name Changed to Pennsylvania Southernwestern Railroad, LLC
Pennsylvania Southwestern Railroad, LLC	12/10/2010	DATE	Name change as a result of an internal restructuring transaction.
South Kansas and Oklahoma Railroad, Inc.	01/01/1991	DATE	Owned by Watco Companies, Inc.
Stillwater Central Railroad, Inc.	06/25/1998	12/09/2010	Name Changed to Stillwater Central Railroad, LLC
Stillwater Central Railroad, LLC	12/09/2010	DATE	Name change as a result of an internal restructuring transaction.
Timber Rock Railroad, Inc.	06/05/1998	12/10/2010	Name Changed to Timber Rock Railroad, LLC
Timber Rock Railroad, LLC	12/10/2010	DATE	Name change as a result of an internal restructuring transaction.
Watco Transportation Services, Inc.	01/01/2001	12/14/2010	Name Changed to Watco Transportation Services, LLC
Watco Transportation Services,LLC	12/14/2010	DATE	Name change as a result of an internal restructuring transaction.
Yellowstone Valley Railroad, Inc	08/09/2005	12/10/2010	Name Changed to Yellowstone Valley Railroad, LLC
Yellowstone Valley Railroad, LLC	12/10/2010	DATE	Name change as a result of an internal restructuring transaction.
Watco, Inc.			Employer is not covered
Watco Switching, Inc.			Employer is not covered
Watco Transportation Services, Inc.	01/01/2001	12/14/2010	Name Changed to Watco Transportation Services, LLC
Watco Transportation Services,LLC	12/14/2010	DATE	Name change as a result of an internal restructuring transaction.
Wateree Power Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Waterfront Employers of Washington			Employer is not covered
Waterfront Red Car			Employer is not covered. Electric Railway exception to rail carrier coverage under RRA and RUIA.
Waterloo & Carondelet Turnpike & Ferry Company	06/01/1885	11/15/1913	See Missouri Pacific Railroad Company
Waterloo, Cedar Falls & Northern Railroad	04/01/1944	06/30/1956	See Waterloo Railroad Company
Waterloo, Cedar Falls and Northern Railway Company	04/01/1904	04/01/1944	Succeeded on 04/01/1944 by the Waterloo, Cedar Falls & Northern Railroad
Waterloo, Cedar Falls Rapid Transit Company	12/31/1895	03/31/1904	
Waterloo, Cedar Falls Rapid Transit Company	12/31/1895	03/31/1904	See Waterloo, Cedar Falls and Northern Railway Company
Waterloo Railroad Company	07/01/1956	DATE	07/01/1956, the date it acquired the properties of the Waterloo, Cedar Falls & Northern Railroad As of 12/31/1970, became a wholly owned subsidiary of Illinois Central Railroad
Waterman Brick and Tile Company, Inc.			Not an employer and service under various trackage agreements is not creditable
Waterman Lumber Company			Employer is not covered
Waterman Steamship Corporation			Employer is not covered
Watertown and Rome Rail Road Company, The	04/01/1832	08/23/1861	Prior to 08/23/1861, the Rome, Watertown & Ogdensburg Railroad Co. was known by this name
Watertown and Sioux Falls Railway Company	07/01/1916	12/31/1921	See Great Northern Railway Company
Waterville Railway Company, The	08/30/1909	06/30/1950	
Watson Engineering Company			Not an employer and service under a contract dated 06/01/1918 is not creditable
Watson Lands Lumber Company			Employer is not covered
Watters, R. J., Company, Inc.			Employer is not covered
Wattis, L. R., Company			Not an employer and service under contract dated 03/01/1922 is not creditable
Waukegan & Mississippi Valley Railway Company	03/01/1894	03/31/1919	Sold on 03/31/1919 to the American Steel & Wire Company
Waukegan North Chicago Transit Company	05/12/1948	07/25/1955	
Waukegan, Rockford & Elgin Traction Company	01/01/1913	12/31/1918	See Chicago, Palatine & Wauconda Railroad Company
Waupaca-Green Bay Railway	01/14/1907	12/31/1921	See Green Bay and Western Railroad Company
Wausau Southern Lumber Company			Employer is not covered
Waverly Short Line	06/06/1885	05/22/1902	See Chicago, Rock Island & Pacific Railroad Company
Waycross Air Line Railroad Company	10/24/1887	11/27/1901	See Atlanta & Birmingham Railroad Company was known by this name
Waycross and Southern Railroad Company	08/18/1910	10/14/1929	No records are available
Waycross and Western Railroad Company	09/30/1912	12/23/1925	No records are available
Waynesburg and Canton Railroad Company, The	03/26/1888	07/19/1891	See Wheeling and Lake Erie Railway Company, The
Waynesburg and Washington Railroad Company	05/18/1875	03/31/1976	Service was creditable from 5/15/1875 until 3/31/1976, when it was conveyed to conrail.
WATCO, Inc.			Employer is not covered
WCL Railcars, Inc.			See Wisconsin Central Limited Railcar
WCTU Railway Company	03/10/1955	03/15/2013	Name changed to Rogue Valley Terminal Railroad Corporation effective March 15, 2013.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
White City Terminal & Utility Company	03/10/1955	01/05/1975	Name by which WCTU Railway Company was known during this period
Weatherford, Mineral Wells & Northwestern Railway Co., The	07/02/1889	12/31/1987	Merged into the Missouri Pacific Railroad Company on Dec. 31, 1987.terminated 12-09-88
Weaver, J. H., & Company			Employer is not covered
Weaver-Loughridge Lumber Company			Employer is not covered
Webb City Northern Electric Railroad Company	06/15/1905	08/23/1906	See Southwest Missouri Railroad Company, The
Webster Lumber Company			Employer is not covered
Webster Springs Express Company			See West Virginia Midland Railway Company
Weehawken Freight Handling Company	08/16/1917	09/15/1919	Service is creditable to the Erie Railroad Company
Weems Steamboat Company of Baltimore City			Employer is not covered
Weirton Steel Company			Employer is not covered
Weiser, Idaho and Spokane Railway Company, The			Employer is not covered
Wellington & Powellsville Railroad Company	10/20/1893	03/31/1926	No records are available. See Carolina Southern Railway Company, The
Wellman-Seaver-Morgan Company, The			Not an employer and service under various contracts is not creditable
Wells Commission Company, The			Employer is not covered
Wells Fargo and Company (Colorado)			Not an employer and service from 07/01/1918 to date is not creditable
Wells Fargo & Company, Express	02/01/1866	06/30/1918	See Railway Express Agency Incorporated
Wells Fargo & Co., Express, S. A. (Sociedad Mexicana)			Not an employer & service from 12/31/1918 to date is not creditable; no ruling made before 1919.
Wellsboro & Corning Railroad Company	01/01/1993	0/4/23/2012	Legal-Ruling 93-24. Reports under 3265 /3292
Wellsboro & Corning Railroad , LLC	01/01/1993	DATE	The company name and Employer Identification number was changed from company to Limited Liability Company.
Wellsville, Addison & Galeton Railroad Corporation	01/01/1956	12/31/1979	
Wellsville & Buffalo Railroad Corporation	12/14/1915	11/17/1916	Records after 05/30/1916 are not available
Buffalo and Susquehanna Railway Company (Portion)	10/31/1906	12/13/1915	See Baltimore and Ohio Railroad Company, The
Wellsville, Coudersport and Pine Creek Railroad Company	11/14/1881	12/31/1895	See Baltimore and Ohio Railroad Company, The
Welsh Commission Company			Employer is not covered
Wenatchee Valley & Northern Railway Company			Employer is not covered
Wesson Company (Indiana Railroad Division)	07/01/1930	07/23/1943	An employer with respect only to the operation of its Binkley Mine Spur. See Indiana Railroad
Indiana Railroad	07/01/1930	10/20/1942	Name by which Wesson Railroad was known during this period
West Central Ohio Port Authority (WESTCO)			Employer is not covered
West Chester Railroad Company			
West Chester Street Railway Company (Pennsylvania)			See 4 States Railway Service, Inc. d/b/a West Chester Railroad Co.
West Chicago Stock Yards Company			Employer is not covered
West Coast Railcar Services, Inc.	10/21/1918	10/31/1928	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
West End Interurban Railway Company			Employer is not covered
West End Traction Company			Employer is not covered
West Feliciana Railroad Company	10/16/1923	12/31/1931	Service prior to 10/16/1923 and subsequent to 12/31/1931 is not creditable
West Feliciana Railway Company	03/01/1831	11/20/1888	See Yazoo and Mississippi Valley Railroad Company, The
West Fort Smith Stockyards	12/01/1944	11/10/1946	
West Isle Line, Inc.	01/01/1938	06/08/1945	An employer only to the loading & unloading of railborne livestock. See Ft Smith Stockyards Co.
West Jersey Express Company			Employer is not covered. Wholly-owned subsidiary of Western Farm Services, Inc.
West Jersey Railroad Company (of 1885)	06/28/1864	10/01/1908	See Adams Express Company and Pennsylvania-Reading Seashore Lines
West Jersey Railroad Company (of 1887)	09/01/1885	12/30/1887	See Pennsylvania-Reading Seashore Lines
West Jersey Railroad Co., Inc.	12/31/1887	05/03/1896	See Pennsylvania-Reading Seashore Lines
West Jersey and Seashore Railroad Company	07/01/1990	09/30/1995	Name changed to West Michigan Railroad Company, effective 10/01/1995
West Jersey Short Line, Inc.	05/23/1985	03/31/1989	Since 06/25/1933 operated by the Pennsylvania-Reading Seashore Lines
West Kentucky Coal Company			
West Lane Garage Company			Employer is not covered
West Lumber Company			Employer is not covered
West Michigan Railroad Company			Employer is not covered
West Jersey Railroad Company, Inc.	07/01/1990	DATE	Subsidiary of Pioneer Railcorp
West Ohio Rail Authority, the	07/01/1990	09/30/1995	Name by which West Michigan Railroad Company was known during this period
West Penn Railways Company (of 1904)			Investigation closed 04/20/1994
West Penn Railways Company (of 1917)			Employer is not covered
West Philadelphia Stock Yard Company	12/16/1896	10/01/1953	An employer with respect only to its "carrier" operations. No records are available.
West Pittston-Exeter Railroad Company	03/01/1927	03/13/1974	03/14/1974, the date the operations were taken over by the Lehigh Valley Railroad Co. (Trustees)
West Ports Steamship Company			Employer is not covered
West Ridge Transportation Company			Not an "employer" at least after 01/27/1933
West River Railroad Company	04/21/1905	03/20/1933	See West River Railroad Company (J. G. Ashley, Lessee)
West River Railroad Company (J. G. Ashley, Lessee)	03/31/1933	03/31/1938	
West River Railroad Company	04/21/1905	03/20/1933	
West Shore Grain Elevators	10/10/1927	12/20/1934	Service is creditable to the New York Central Railroad Company (Delaware)
West Shore Line			See New York Central Fast Freight Lines.
West Shore Railroad Company	12/05/1885	06/30/1952	Merged into the New York Central Railroad Company (Delaware)
West Shore Railroad Corporation	01/01/1984	DATE	
West Shore Railway Services, Inc.	05/01/1991	DATE	Investigating was closed 3/4/2009. Found to be a covered employer on May 1, 1991.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
West Shore Stevedores Company			Employer is not covered
West Side Belt Railroad Company	07/01/1897	12/31/1920	See Pittsburgh & West Virginia Railway Company, The
West Side Lumber Company			Not an employer at least after 06/30/1906
West Side Railway Company	05/15/1891	02/05/1901	See Portland Electric Power Company
West Tennessee Railroad Corporation	09/04/1984	01/10/2012	Effective 01/10/12 , the date of dissolution, WTTN Corp, d/b/a West Tennessee Railroad Corporation, ceased being a covered employer.
West Tennessee Railroad, LLC			See WTTN, LLC d/b/a West Tennessee Railroad, LLC
West Texas & Lubbock Railroad Company, Inc.	11/01/1995	DATE	Wholly owned subsidiary of RailAmerica, Inc.
West Texas & Lubbock Railway Company, Inc.	05/25/2002	DATE	Update on the status of WTLC Permian Basin Railways is the sole owner of WTLC see letter in file dated 4/27/2009.
West Texas Utilities Company			Employer is not covered
West Tulsa Belt Railway Company, The	06/28/1909	10/14/1922	See St. Louis-San Francisco Railway Company
West Virginia, Central & Pittsburgh Railway Co. (West Virginia)	02/23/1881	11/01/1905	See Western Maryland Railway Company
West Virginia Central Railroad			See Durbin & Greenbrier Valley Railroad, Inc.
West Virginia Construction Company, Inc.			Not an employer & srvc under a contract with The Chesapeake & Ohio Railway Co. is not creditable
West Virginia Midland Railroad Company	03/17/1906	07/25/1924	See West Virginia Midland Railway Company
West Virginia Midland Railway Company	07/26/1924	12/31/1931	
Holly River & Addison Railway Company	05/15/1899	03/16/1906	
Holly River Railroad Company	06/30/1896	05/14/1899	
West Virginia Midland Railroad Company	03/17/1906	07/25/1924	
West Virginia Northern Railroad Company	05/08/1888	03/03/1981	Ceased to be an employer upon sale of substantially all of its assets to Emon Industries, Inc.
Tunnelton, Kingwood and Fairchance Railroad Company	08/25/1891	12/31/1894	
West Virginia Northern Railroad			Employer is not covered. AKA Kingwood Northern, Inc. d/b/a West Virginia Northern RR A tourist railroad which provides excursion service solely within the State of West Virginia.
West Virginia Northern Railroad, LTD	04/17/1987	04/29/1994	Effective 04/04/29/1994, assets sold to Kingwood Northern, Inc. d/b/a West Virginia Northern RR
West Virginia Northern Railroad, Inc.	03/03/1981	04/16/1987	
West Virginia and Pittsburgh Railroad Company	02/06/1890	11/20/1912	See Baltimore and Ohio Railroad Company, The
West Virginia Pulp and Paper Company	04/01/1901	09/15/1931	
West Virginia Railroad			See Kingwood Northern Inc. d/b/a West Virginia Railroad
West Virginia Railroad Association	06/12/1933	07/01/1986	
West Virginia Short Line Railroad Company	02/07/1895	11/20/1912	See Baltimore and Ohio Railroad Company, The
West Virginia South Western Railway	11/17/1902	02/26/1909	See Norfolk and Western Railway Company.
West Virginia & Southern Railroad Company	04/01/1914	12/01/1919	No records are available

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
West Virginia State Rail Athrty d/b/a South Branch Valley RR	07/01/1994	DATE	Name changed from South Branch Valley Railroad effective July 1, 1994
West Virginia Transportation Company	02/07/1895	11/20/1912	No records are available. See Baltimore and Ohio Railroad Company, The
Westchester Electric Railroad Company, The			Employer is not covered
Westcode, Inc.			Investigation closed 02/09/1995
Westcott Express Company			Not an employer and service under various contracts is not creditable
Westcott, Robert E.	07/01/1896	04/01/1919	Service is creditable to the New York Central and Hudson River Railroad Company
Western Allegheny Railroad Company	04/02/1902	12/31/1967	On 01/01/1968, was purchased by the Bessemer & Lake Erie RR Co. No records are available
Western American Company	02/28/1899	08/03/1901	See Northern Pacific Railway Company
Western Association of Railway Executives	05/31/1928	09/16/1948	On 09/17/1948, merged into the Association of Western Railways
Western Association of Short Line Railroads	11/16/1914	05/01/1920	See American Short Line Railroad Association, The
Western and Atlantic Railroad Company	12/27/1870	12/27/1890	See Nashville, Chattanooga & St. Louis Railway, The
Western Boarding and Supply Company	05/19/1921	06/15/1924	
Western Branch Railway Company	02/19/1886	06/29/1888	See Atlantic Coast Line Railroad Company
Western Cable Railway Company	03/21/1906	12/31/1922	No records are available
Western Carloading Co., Inc.	09/01/1950	12/31/1956	See Universal Carloading & Distributing Co., Inc. (Delaware)
Western Car Service Association	06/01/1900	07/31/1908	Name changed on 08/01/1908 to Western Demurrage Bureau
Western Classification Committee	01/01/1888	08/31/1964	Merged into the Uniform Classification Committee as of 09/01/1964. See Assn of Western Railways
Western Coal and Mining Company			Employer is not covered
Western Commissary Company			Employer is not covered
Western Connecticut Railroad Company			Employer is not covered
Western Contact Committee for the National Railroad Adjustment Board	07/02/1934	12/31/1995	Ceased being an employer on December 31, 1995 when parent company ceased operation (Western Railroad Association-BA # 7234
Western Demurrage Bureau	06/01/1900	07/01/1915	
Western Car Service Association	06/01/1900	07/31/1908	Name by which Western Demurrage Bureau was known during this period
Western Demurrage and Storage Bureau	08/01/1915	05/01/1933	Predecessor of the Western Weighing and Inspection Bureau
Western Electric Company			Employer is not covered
Western Express Company	02/04/1887	06/30/1918	See Canadian Pacific Express Company.
Western Freight Association	09/12/1888	03/31/1898	See Western Trunk Line Committee
Western Fruit Express Company	07/18/1923	DATE	Subsidiary of BNSF Railway
Western Fuels Association, INC			Employer is not covered
Burlington Refrigerator Express Company	05/13/1926	05/31/1970	Merged
Western Greyhound Lines, Inc.			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Western Ice Company			Employer is not covered
Western Illinois Railway Company			Investigation closed 05/21/2003
Western Indiana Gravel Company			Employer is not covered
Western Joint Traffic Bureau	04/01/1897	03/31/1898	Succeeded on 04/01/1898 by the Western Trunk Line Committee
Western Kentucky Railway, L.L.C.	01/01/1995	DATE	Ruled to be a covered employer effective January 1, 1995, the date on which it commenced operations.
Western Maryland Rail Road Company	03/01/1853	12/31/1909	See Western Maryland Railway Company
Western Maryland Railway Company	02/01/1917	12/30/1988	Service was creditable from 2/1/1917. Ceased operations on 12/30/1988 due to merger into CSX.
Chaffee Railroad Company, The	01/07/1918	01/20/1950	Merged
Coal and Iron Railway Company	12/14/1899	11/01/1905	
Connellsville and State Line Railway Company	04/27/1910	02/15/1917	
George's Creek and Cumberland Railroad Company, The	12/29/1876	02/15/1917	
Greenbrier, Cheat & Elk Railroad Company	09/29/1910	03/13/1928	
West Virginia, Central & Pittsburgh Railway Co. (West Virginia)	02/23/1881	11/01/1905	
West Virginia Pulp and Paper Company	04/01/1901	09/15/1931	An employer with respect only to its railroad operations during Apr. 1901-Sept. 1931
Western Maryland Rail Road Company	03/01/1853	12/31/1909	
Western Maryland Railway Company, The	12/01/1909	02/15/1917	
Western Maryland Railway Company, The	12/01/1909	02/15/1917	See Western Maryland Railway Company
Western Maryland Warehouse Company	03/06/1903	12/30/1988	Ceased being an employer on December 30, 1988. Merged into CSX Transportation , INC
Baltimore Fidelity Warehouse Company	03/06/1903	07/06/1958	Name by which western Maryland Warehouse was known during this period
Western New York Car Demurrage Bureau	05/01/1890	12/07/1910	No records are available
Western New York Car Service Association			Prior to May 1908, the Western New York Car Demurrage Bureau was known by this name
Western New York and Pennsylvania Railroad Company	10/20/1887	03/30/1895	See Pennsylvania Railroad Company
Western New York & Pennsylvania Railroad, LLC	04/02/2001	DATE	Owned by Livonia, Avon & Lakeville Corporation
Western New York and Pennsylvania Railway Company	03/18/1895	12/31/1954	Properties acquired by Pennel Company
Western New York and Pennsylvania Traction Company	02/18/1907	09/30/1921	See Olean, Bradford and Salamanea Railway Company
Western and Northwestern Railway Freight Bureau	04/02/1887	09/11/1888	See Western Trunk Line Committee
Western Ohio Railroad Company	11/27/1976	12/28/1983	Ceased being an employer effective 12/28/1983, the date the Sec of State for Ohio approved corporate dissolution.
Western Ohio Railroad Company	07/01/1910	06/30/1915	Operated the properties of the Western Ohio Railway Company under lease
Western Ohio Railway Company	02/01/1907	06/30/1910	Succeeded by Western Ohio Railway and Power Corporation on 06/01/1928
Western Ohio Railway Company	07/01/1910	06/30/1915	Operated under lease by the Western Ohio Railroad Company
Western Ohio Railway Company	07/01/1915	05/31/1928	Succeeded on 06/01/1928 by the Western Ohio Railway and Power Corporation

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Western Ohio Railway and Power Corporation	06/01/1928	01/16/1932	Succeeded on 06/01/1928 to the properties of the Western Ohio Railway Co.
Western Oklahoma Railroad Company			Employer is not covered
Western Pacific Railroad Company, The	06/06/1916	06/16/1987	
Alameda & San Joaquin Railroad Company	07/01/1900	06/30/1905	
Boca and Loyaltan Railroad Company	12/31/1902	09/08/1916	
Western Pacific Railway Company	03/03/1903	07/13/1916	
Western Pacific RR Co., The-Apprentice Training Program	06/01/1947	12/31/1948	The service is creditable to The Western Pacific Railroad Company.
Western Pacific Railway Company	03/03/1903	07/13/1916	See Western Pacific Railroad Company, The
Western Passenger Association	03/01/1920	12/31/1995	Ceased being an employer on December 31, 1995. Parent company terminated.
Northwestern Passenger Association	02/04/1887	12/31/1890	
Special Traffic Committee to Defend the Suspension of Rates in Western Trunk Line Territory	12/14/1914	03/01/1916	
Western States Passenger Association	03/31/1887	12/31/1890	
Western Passenger Traffic Committee	12/28/1917	02/28/1920	Service creditable to the U.S. RR Administration or Western Passenger Traffic Committee
Western Paving Company			Employer is not covered
Western Plant Services, Inc.			Employer is not covered
Western Pocahontas Fuel Company			Employer is not covered
Western Public Service Company (Colorado)	03/01/1917	06/18/1929	See Western Public Service Company, The (Maryland)
Western Public Service Company (Maryland)	06/18/1929	01/01/1932	Employer is not covered. Service creditable to the Atchison, Topeka and Santa Fe Railway Co.
Western Rail Switching, Inc	09/11/2004	6/01/2008	Ceased to be a covered employer under the RR and RUJA ON June 01, 2008.
Western Railroad Association	02/04/1887	12/01/1936	See Association of American Railroads
Western Railroad Association	01/01/1970	12/31/1995	
Association of Western Railways	11/05/1909	12/31/1969	Consolidated into the Western RR Assn
National Perishable Freight Committee	08/20/1920	12/31/1969	Consolidated into the Western RR Assn
North Pacific Coast Freight Bureau	03/11/1920	10/01/1972	Merged
Pacific Southcoast Freight Bureau	06/02/1909	10/01/1972	Merged
Southern Ports Foreign Freight Committee	04/18/1922	12/31/1969	Consolidated into the Western RR Assn
Southwestern Freight Bureau	01/01/1908	10/01/1972	Merged
Texas-Louisiana Freight Bureau	03/01/1937	10/01/1972	Merged
Traffic Analysis Committee	01/01/1960	10/01/1972	Merged
Uniform Classification Committee	09/01/1964	12/31/1969	Consolidated into the Western RR Assn
Western Traffic Executive Committee	03/21/1920	12/31/1969	Consolidated into the Western RR Assn
Western Railroad Builders & Western Group			See Dry Valley Railroad

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Western Railroad Company	04/03/1879	02/23/1899	See Southern Railway Company
Western Rail Road Company	01/01/1976	DATE	
Western Railway of Alabama, The	03/15/1883	12/03/2002	Employees transferred to Seaboard System Railroad, Inc. payroll. Merged into CSX Transportation, Inc.
Western Railway Inspection Bureau	12/01/1887	05/31/1912	See Western Weighing and Inspection Bureau
Western Railway Weighing Association	12/01/1887	05/31/1912	See Western Weighing and Inspection Bureau
Western Railway Weighing Association & Inspection Bureau	12/01/1887	05/31/1912	See Western Weighing and Inspection Bureau
Western Railways' Committee on Public Relations	06/29/1922	12/31/1944	Activities were taken over by the Western Association of Railway Executives 01/01/1945
Western Railways Ice Company			Not an employer and service under a contract dated 09/05/1906 is not creditable
Western Repair Service, Inc.			Investigation closed 11/25/1992
Western Reserve Rail Corporation			Investigation closed 10/27/2003
Western Reserve Railway Company			Investigation closed 10/27/2003
Western Slope Motorways, Inc.	05/24/1926	04/30/1930	Merged with Rio Grande Motor Way, Inc., on 04/30/1930. See Rio Grande Motor Way, Inc.
Western States Construction Company			Not an employer and service under a contract dated 09/05/1906 is not creditable
Western States Passenger Association	03/31/1887	12/31/1890	See Western Passenger Association
Western Steel Car and Foundry Company			Employer is not covered
Western Stevedoring Company			Employer is not covered
Western Stockyards Company	01/01/1909	03/14/1940	See Western Stockyards Corporation
Western Stockyards Corporation	03/15/1940	12/31/1975	An "employer" but with respect only to the loading and unloading of railborne livestock.
Western Temporary Services			Investigation closed 04/19/1994
Western Terminal Company	10/31/1950	12/31/1956	See Universal Carloading & Distributing Co., Inc. (Delaware)
Western Townsite Company			See New Orleans, Texas & Mexico Railway Co. which merged into Missouri Pacific RR on 10/01/1974
Western Traffic Executive Committee	03/21/1920	12/31/1969	As of 01/01/1970, consolidated into the Western Railroad Association
Western Train Dispatchers Association			American Train Dispatchers Association was known by this name until 1918
Western Transit Company	02/04/1887	11/30/1915	Owned and controlled by the New York Central Railroad Company (Delaware)
Western Transit Company (Bus Company)			Employer is not covered
Western Trunk Line Committee	04/01/1898	12/31/1995	Ceased being an employer on December 31, 1995. The date its parent comp ceased operations (Western Railroad Association-BA # 7234
Special Traffic Committee to Defend the Suspension Rates in Western Trunk Line Territory	12/14/1914	03/01/1916	
Trans-Missouri Freight Bureau	06/01/1897	08/31/1915	
Western Freight Association	09/12/1888	03/31/1898	
Western Joint Traffic Bureau	04/01/1897	03/31/1898	
Western and Northwestern Railway Freight Bureau	04/02/1887	09/11/1888	

Employer	Covered From	Covered To	Remarks
Western Union Telegraph Company	07/20/1892	DATE	Service under contract dated 07/20/1892 is creditable as service to The Chgo., Rock Island & Pacific and Pacific Railway Company.
Western Union Telegraph Company	01/01/1907	03/16/1992	Service under contract dated 1907 and 1909 is creditable service for New York Central System.
Western Warehousing Company	06/04/1880	01/01/1980	Ceased being a employer effective January 1, 1980. Parent company terminated.
Duquesne Warehouse Company	08/01/1906	01/03/1955	Name by which Western Warehousing Company was known during this period
Harrisburg Warehouse Company	09/07/1933	12/31/1954	
Western Washington Railroad Company	10/31/1901	01/29/1902	See Pennsylvania Railroad Company
Western Washington Railroad , LLC	01/01/2013	DATE	Became a covered employer effective 01/01/2013, the date on which it first hired an employee.
Western Weighing and Inspection Bureau	06/01/1912	10/02/1995	On 10/02/1995, assets purchased by H.P. Global Transportation Services, Inc.
Board of Trade-Joint Agency (Chicago Lines)	09/16/1918	02/01/1935	
Demurrage and Storage Bureau (Galveston Bay Lines)	07/01/1913	12/01/1918	
Houston Demurrage & Storage Bureau	08/01/1924	12/01/1934	
Illinois Car Service Association	01/01/1890	08/31/1915	
Intermountain Demurrage Bureau	03/03/1908	12/01/1934	
Missouri Valley Car Service Association	01/01/1900	08/31/1915	
Missouri Valley Demurrage Bureau	01/01/1900	08/31/1915	
Pacific Northwest Demurrage Bureau	07/31/1901	08/01/1915	
Transit Inspection Bureau	06/01/1897	05/15/1915	
Utah Car Service Association	12/01/1904	03/02/1908	
Utah Demurrage Association	07/24/1890	11/30/1904	
Western Dumurrage and Storage Bureau	08/01/1915	05/01/1933	
Western Railway Inspection Bureau	12/01/1887	05/31/1912	
Western Railway Weighing Association	12/01/1887	05/31/1912	
Western Railway Weighing Assn & Inspection Bureau	12/01/1887	05/31/1912	
Western Weighing & Inspection Bureau-Grain Door Reclamation Bureau	10/18/1934	12/31/1982	Merged
Wisconsin Car Service Association	09/01/1901	08/31/1915	
Western Weighing and Inspection Bureau - Grain Door Reclamation Bureau	10/18/1934	12/31/1982	On 01/01/1982, merged into Western Weighing & Inspection Bureau
Westfield Railroad Company, The	04/23/1919	12/31/1931	See Kansas and Sidell Railroad Company, The
Westinghouse Air Brake Company			Investigation closed 10/07/1992
Westinghouse, Church, Kerr & Company			Not an employer and service under contract dated 02/05/1917 is not creditable
Westinghouse, Church, Kerr & Company, Inc.	06/07/1909		Service under contract dated 06/07/1909 is creditable to Chgo., Burlington & Quincy Railroad Co.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Westinghouse Electric and Manufacturing Company			Employer is not covered
Westinghouse Inter-Works Railway Company			Employer is not covered
Westlake Metal Fabrication			Investigation closed 09/23/1994
Westland Forwarding Company	10/11/1951	12/31/1956	See Universal Carloading & Distributing Co., Inc. (Delaware)
Westland Warehouse, Inc.	12/17/1923	12/31/1961	See Los Angeles Junction Railway Company
Weston & Buckhannon Railroad Company	05/31/1882	09/17/1889	See Baltimore and Ohio Railroad Company, The
Weston, H., Lumber Company			Employer is not covered
Weston Livestock Sales Company			Employer is not covered
Weston Transfer Company			Employer is not covered
Westwego Ore Tripple, Inc.	01/05/1942	06/14/1956	Service & compensation creditable to Texas Pacific-Missouri Pacific Terminal RR of New Orleans
Wetsel and Tyler Railway Company			Employer is not covered
Weyerhaeuser Car Shop, DeQueen, Arkansas			Employer is not covered. A division of Weyerhaeuser Company which owns: Columbia & Cowlitz, DeQueen & Eastern, The Golden Triangle, and the Mississippi & Skuna Valley Railway.
Weyerhaeuser Timber Company			Employer is not covered
WFEC Railroad Company			Employer is not covered
Wharton and Northern Railroad Company	12/07/1905	12/31/1976	Ceased being an employer on December 31, 1976. Assets Transferred to Conrail.
Charlotteburg and Green Lake Railroad Company, The	11/18/1876	07/31/1888	
Hibernia Branch Railroad Company	07/17/1888	12/06/1905	
Morris County Connecting Railroad Company	07/01/1901	12/06/1905	
Morris County Railroad Company	11/24/1885	12/06/1905	
Port Oram Railroad Company, The	06/22/1886	12/06/1905	
Whatcom County Railway & Light Company			Employer is not covered
Wheeler Bridge and Terminal Railway Company	03/25/1884	06/30/1900	See Pennsylvania Railroad Company
Wheeler & Dusenbury			Employer is not covered
Wheeler Transportation Company			Employer is not covered
Wheeler Transportation Line	04/01/1901	12/01/1928	Service is creditable to the Baltimore and Eastern Railroad Company
Wheeling & Elm Grove Railroad			Employer is not covered
Wheeling and Lake Erie Railroad Company, The	04/28/1899	12/31/1916	See Wheeling and Lake Erie Railway Company, The
Wheeling & Lake Erie Railway Company	05/17/1990	DATE	Update on the status of (WLE) still reporting RR earnings for their employees.ET 5/28/09
Wheeling and Lake Erie Railway Company, The	12/00/1916	09/20/1988	09/20/1988, the date it merged into the parent corporation Norfolk and Western Railway Company. Effective 12/01/1949, properties leased to The New York, Chicago & St. Louis Railroad Company.
Canton and Wayneburgh Rail Road Company, The	01/22/1884	04/30/1888	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Chagrin Falls & Southern Railroad Company, The	09/30/1880	05/16/1890	
Cleveland and Canton Railroad Company, The	07/02/1885	05/11/1892	
Cleveland, Canton & Southern Railroad Company, The	05/17/1890	08/13/1899	
Cleveland, Chagrin Falls & Northern Railroad Co., The	08/04/1888	09/14/1891	
Coshocton, Otsego & Eastern Railroad Company	12/31/1909	07/11/1917	
Massillon Belt Railway Company	01/21/1911	07/08/1929	
Massillon Railroad Company, The	01/06/1892	03/16/1904	
Waynesburg and Canton Railroad Company, The	03/26/1888	07/19/1891	
Wheeling and Lake Erie Railroad Company, The	04/28/1899	12/31/1916	
Zanesville, Mt. Vernon and Marion Railway Company, The	01/04/1886	03/13/1901	
Wheeling Public Service Company			Employer is not covered
Wheeling Steel Corporation			Employer is not covered
Wheeling Terminal Railway Company, The	06/07/1900	12/31/1953	Properties were acquired by the Pennel Company, 01/01/1954
Wheeling Traction Company			Employer is not covered
Wheelstar Corporation			Investigation closed 07/29/1992
Whippany & Passaic River Railroad Company	12/31/1902	07/22/1903	See Morristown & Erie Railroad Company
Whippany River Railroad Company	10/02/1895	07/22/1903	See Morristown & Erie Railroad Company
Whipple Car Company			Employer is not covered
Whitcomb & Morris Railway Company (Wisconsin)	07/01/1905	06/30/1915	No records are available
White & Black River Valley Railroad	12/01/1881	12/31/1899	No records are available. See Chicago, Rock Island & Pacific Railroad Company
White & Brewer	01/01/1903	01/01/1903	See Chesapeake and Ohio Railway Company, The
White Bus Line	11/20/1916	04/22/1920	Motor Transit Company (California) was known by this name during this period
White City Terminal and Utility Company	03/10/1955	01/05/1975	Name changed to WCTU Railway Company effective January 6, 1975. See WCTU Railway. Co.
White Deer & Loganton Railway Company	07/01/1907	06/30/1916	On 06/30/1916, sold to the White Deer Lumber Company. No records are available
White Deer Lumber Company			Employer is not covered. Service prior to 07/01/1916, is creditable to White Deer & Loganton Railway
White Foundation, Helen Thatcher			Employer is not covered
White-Grandin Lumber Company, Inc.			Employer is not covered
White, J. G., & Company, Inc.			Employer is not covered
White, J. G., Engineering Corporation			Prior to 01/03/1933, The Exchange Place Engineering Corporation was known by this name
White, J. J., Lumber Company			Employer is not covered
White Line	08/31/1890	01/01/1908	
White Oak Lumber Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
White Oak Railway Company	05/23/1905	12/31/1917	A predecessor of the Chesapeake & Ohio Railway Co. and the Virginian Railway Company
White Pass Enterprises, LLC	N/A	N/A	Employer is not covered. Wholly owned subsidiary of White Pass & Yukon U.S. Inc.
White Pass and Yukon Railway Company, Ltd.			Employer is not covered
White Pass and Yukon Route			Employer is not covered. Trade name for a group of Alaskan railroad; however, the Pacific and Arctic Railway & Navigation Co. is the only one of this group of Alaskan rr which is an employer.
White Pine Lumber Company			Employer is not covered. Succeeded in 1931 by the New Mexico Lumber & Timber Company
White River Railroad Company			Employer is not covered
White River Railroad Company (of Vermont)	12/30/1902	09/12/1906	See White River Railroad, Inc.
White River Railroad, Inc.	10/01/1930	05/01/1933	No records are available
White River Railroad Company (of Vermont)	12/30/1902	09/12/1906	
White River Valley Electric Railroad Company	02/28/1900	11/26/1900	
White River Valley Railroad Company	11/27/1900	12/29/1902	
White River Railway Company	02/08/1901	01/30/1903	See Missouri Pacific Railroad Company
White River Valley Electric Railroad Company	02/28/1900	11/26/1900	No records are available. See White River Railroad, Inc.
White River Valley Railroad Company	11/27/1900	12/29/1902	No records are available. See White River Railroad, Inc.
White River Scenic Railroad, Inc.			Employer is not covered
White Star Barging Company			Employer is not covered
White Star Line			Employer is not covered
White Sulphur & Huntersville Railroad Company	06/24/1912	12/31/1931	On 06/24/1912, succeeded to the properties of the Iron Mountain & Greenbrier Railroad Company
White Sulphur Springs Corporation			Employer is not covered
White Sulphur Springs & Yellowstone Park Railway Co.	06/16/1910	8/31/1980	Ceased being a employer effective 8/31/1980 the last day of the month in which white sulphur abandoned its rail line
White Taxicab Company, The			Not an employer and service under contract dated 10/01/1917 is not creditable
Whitewater Valley Railroad			Employer is not covered
White Water Railroad Company, The	05/28/1878	11/01/1890	See New York Central Railroad Company (Delaware), The
Whitefield and Jefferson Railroad	07/01/1879	12/31/1889	See Boston and Maine Railroad
Whitemarsh Mining Company			Employer is not covered
Whitewater Valley Railroad			Employer is not covered
Whiting Corporation			Employer is not covered
Whiting Lumber Company			Employer is not covered
Whiting Manufacturing Company			Employer is not covered
Whiting Milk Company			Employer is not covered
Whitmer-Parsons Pulp and Lumber Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Whittle Transfer Company			Employer is not covered
Wichita and Colorado Railway Company, The	07/27/1885	10/10/1891	See Missouri Pacific Railroad Company
Wichita Falls & Northwestern Railway Co., The (Oklahoma)	10/05/1906	03/31/1923	Records prior to 1910 are not available. See Missouri-Kansas-Texas Railroad Company
Wichita Falls & Northwestern Railway Co. of Texas, The	09/26/1906	04/30/1914	Records prior to 1910 are not available. See Missouri-Kansas-Texas Railroad Company of Texas
Wichita Falls & Oklahoma Railway Company	10/26/1903	DATE	Leased to The Wichita Valley Railway Company since 03/23/1904
Wichita Falls, Ranger & Fort Worth Railroad Company	09/26/1919	08/31/1927	See Wichita Falls & Southern Railroad Company
Wichita Falls & Southern Railroad Company	05/24/1907	04/30/1955	Records subsequent to March 1920 are available at the U.S. Railroad Retirement Board
Wichita Falls, Ranger & Fort Worth Railroad Company	09/26/1919	08/31/1927	
Wichita Falls and Southern Railway Company, The	01/01/1909	06/30/1921	
Wichita Falls and Southern Railway Company, The	01/01/1909	06/30/1921	See Wichita Falls & Southern Railroad Company
Wichita Northwestern Railway Company, The	12/12/1912	02/18/1941	
Anthony & Northern Railway Company	08/01/1913	12/16/1919	Name by which Wichita Northwestern Railway Co. was known during this period
Wichita Railroad & Light Company			Employer is not covered
Wichita Stock Handling and Tracks Association, Inc.	09/01/1942	05/31/1975	
Wichita Terminal Association	10/26/1909	DATE	
Wichita, Tillman & Jackson Railway Co., Inc.	12/01/1990	DATE	Subsidiary of Rio Grande Pacific Corporation
Wichita Union Stock Yards Company	01/28/1887	08/31/1942	See Wichita Stock Handling and Tracks Association, Inc.
Wichita Union Terminal Railway Company, The	03/17/1911	DATE	
Wichita Valley Railroad Company	10/12/1905	06/13/1952	Properties were acquired by the Fort Worth and Denver Railway Company
Wichita Valley Railway Company, The	02/08/1890	06/13/1952	Properties were acquired by the Fort Worth and Denver Railway Company
Wichita Valley Railway Hospital Association	12/31/1923	04/30/1947	Merged with the Fort Worth and Denver City Railway Employees' Hospital Association
Wichita and Western Railroad Company	05/17/1883	07/24/1889	See Atchison, Topeka and Santa Fe Railway Co., The
Wichita and Western Railway Company, The	07/24/1889	12/30/1898	See Atchison, Topeka and Santa Fe Railway Co., The
Wicomico and Pacomoke Railroad Company	02/04/1887	12/31/1888	
Wiggins Ferry Company, The	02/04/1887	02/04/1932	Operated after 02/04/1932 as a department of the Terminal Railroad Association of St. Louis
Wigton-Abbott Corporation			Employer is not covered
Wildwood and Delaware Bay Shore Line Railroad Company	06/14/1910	07/09/1934	See Pennsylvania-Reading Seashore Lines
Wilkes-Barre Connecting Railroad Company	11/18/1912	06/30/1968	Ceased being an employer on June 30, 1968, when operator of company was terminated.
Wilkes-Barre and Eastern Railroad Company, The	03/08/1892	09/30/1941	See Erie-Lackawanna Railroad Company
Wilkes-Barre and Hazleton Railroad Company	07/01/1931	10/05/1934	
Wilkes-Barre and Hazleton Railway Company	07/01/1908	07/01/1931	
Wilkes-Barre and Hazleton Railway Company	07/01/1908	07/01/1931	See Wilkes-Barre and Hazleton Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Wilkes-Barre Railway Corporation			Employer is not covered
Wilkes-Barre and Western Railway Company, The	06/21/1886	04/02/1893	See Pennsylvania Railroad Company
Willacoochee and Du Pont Railroad Company	12/10/1918	10/01/1921	No records are available
Ocilla, Pinebloom and Valdosta Railroad Company	05/01/1912	12/09/1918	
Willamette Construction Company			Not an employer and service under a contract dated 07/05/1906 is not creditable
Willamette Pacific Railroad Company	06/14/1911	06/30/1915	See Southern Pacific Company
Willamette & Pacific Railroad, Inc.	01/11/1993	DATE	Wholly-owned subsidiary of Genesee & Wyoming Industries, Inc.
Willamette Valley & Coast Railroad Company	07/01/1912	12/31/1936	No records are available
Willamette Valley Railroad Company	01/01/1985	08/25/1994	Merged into Willamina & Grand Ronde Railway Company. Owned by Rail West, Inc.
Willamina & Grand Ronde Railroad Company	10/01/1979	03/31/1987	Merged
Willamette Valley Railway	02/22/1993	DATE	Owned by Rail West, Inc.
Willamina & Grand Ronde Railway Co.	02/01/1988	09/13/1996	Merged
Willamette Valley Railway Company	10/17/1927	09/15/1938	See Portland Traction Company-Portland Railroad and Terminal Division
Willamette Valley Southern Railway Company	01/24/1914	10/17/1927	
Willamette Valley Southern Railway Company	01/24/1914	10/17/1927	See Willamette Valley Railway Company
Willamina & Grand Ronde Railroad Company	10/01/1979	03/31/1987	Merged with the Willamette Valley Railroad Co., effective 03/31/1987. Owned by Rail-West, Inc.
Willamina & Grand Ronde Railway Company	02/01/1988	09/13/1996	Merged into Willamette Valley Railway Co., BA # 2766. Owned by Rail West, Inc.
Willamette Valley Railroad Company	01/01/1985	08/25/1994	Merged
Willamina and Grand Ronde Railway Company	01/24/1938	12/31/1954	See Longview, Portland & Northern Railway Company
Willapa Electric Company			Employer is not covered
Willapa Harbor Railway Company			Employer is not covered
Willet Company of Indiana, Inc., The			Employer is not covered
Williams, Frank, Company			From 07/01/1890 to 06/30/1893, leased to the Buffalo Creek Transfer Railroad Company
Williams, R. J. Railroad	01/01/1907	01/01/1917	"Predecessor" of the Pearl River Valley Railroad Company. See Pearl River Valley Railroad Co.
Williams Smart Consultants			Service performed under the Williams Smart Consultants & Burlington Northern contract are not employee service under the Act.
Williams Valley Railroad Company, The	09/18/1891	04/26/1986	Since 01/01/1929, operated by the Reading Company
Williamson and Pond Creek Railroad Company	03/14/1912	12/31/1920	See Norfolk and Western Railway Company
Williamsport & North Branch Railroad Company	08/31/1882	04/30/1921	See Williamsport & North Branch Railway Company
Williamsport & North Branch Railway Company	05/01/1921	02/28/1938	
Eagles Mere Railroad Company	05/01/1921	06/03/1921	
Williamstown and Delaware River Railroad Company, The	12/07/1883	03/26/1889	See Pennsylvania-Reading Seashore Lines
Eagles Mere Railway Company	05/01/1922	01/01/1927	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Williamsport & North Branch Railroad Company	08/31/1882	04/30/1921	
Williamsville, Greenville & Northeastern Railway Company	01/15/1888	02/28/1894	No records are available. See Ozark Valley Railway Company
Williamsville, Greenville & St. Louis Railway Company	03/01/1894	01/22/1915	No records are available. See Ozark Valley Railway Company
Willmar and Sioux Falls Railway Company, The	03/11/1886	07/01/1907	See Great Northern Railway Company
Wilmington, Brunswick & Southern Railroad Company	01/22/1907	05/02/1943	
Wilmington, Chadbourn and Conway Railroad Co.	03/07/1887	01/17/1895	See Atlantic Coast Line Railroad Company
Wilmington, Chadbourn and Conwayboro Railroad Company	01/31/1883	03/13/1887	See Atlantic Coast Line Railroad Company
Wilmington and Conway Railroad Company	01/18/1895	01/01/1896	See Atlantic Coast Line Railroad Company
Wilmington, Newbern and Norfolk Railroad Co.	06/12/1893	07/31/1897	See Atlantic Coast Line Railroad Company
Wilmington and Newbern Railroad Company	07/27/1897	12/01/1897	See Atlantic Coast Line Railroad Company
Wilmington and Northern Railroad Company, The	04/03/1877	04/26/1886	Since 01/01/1924, operated by the Reading Company
Wilmington, Onslow and East Carolina Railroad Company	05/05/1885	06/11/1893	See Atlantic Coast Line Railroad Company
Wilmington Terminal Railroad, Inc.	10/01/1986	10/31/1991	
Wilmington Terminal Railroad, L.P.	11/01/1991	DATE	
Wilmington Transportation Company			Employer is not covered
Wilmington and Weldon Railroad Company	02/01/1855	05/01/1900	See Atlantic Coast Line Railroad Company
Wilmington & Western Railway Corporation	11/01/1984	DATE	Wholly owned subsidiary of Historical Red Clay Valley, Inc.
Wilputte Coke Oven Corporation			Employer is not covered
Wilson, B. B., Trucking Company			Merely a department of the Lawndale Railway and Industrial Company
Wilson Car Lines			Employer is not covered
Wilson & Co., Inc. (New York)			During the period 1916 to 1924, Wilson & Co., Inc., of Kansas was known by this name
Wilson & Co., Inc., of Kansas			1910-1916, known as Sulzberger & Sons Co.; & 1916-1924, known as Wilson & Co., Inc. (NY)
Wilson Foundry & Machine Company			Employer is not covered
Wilson, Lee, & Company	12/31/1914	11/01/1925	Service is creditable as service to the Jonesboro, Lake City & Eastern Railroad Company
Wilson Northern Railway Company	02/01/1905	02/05/1912	No records are available. See St. Louis-San Francisco Railway Company
Wilson Railway Corporation			Employer is not covered
Wilson Railway, Inc	05/08/2008	DATE	Covered as an new employer 5/8/08
Wilson & Summerton Railroad Company	12/22/1888	02/27/1899	See Northwestern Railroad Company of South Carolina
Wilson Transportation Company			Employer is not covered
Wilson, W. D., Inc.			Employer is not covered
Winamac Southern Railway Company	03/20/1993	DATE	
Winchester and Beattyville Railroad Company	03/30/1878	07/24/1893	See Louisville and Nashville Railroad Company

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Winchester and Wardensville Railroad Company	09/01/1930	02/28/1941	Properties acquired by the Winchester and Western Railroad Company
Winchester & Western Railroad Company	01/12/1917	08/31/1930	See Winchester and Western Railroad Company
Winchester and Western Railroad Company	03/01/1941	DATE	Update on the status of (WWR) still reporting employees earnings. 6/2/09 (ET)
Inter-Mountain Construction Company	09/00/1916	01/01/1924	
Winchester & Wardensville Railroad Company	09/01/1930	02/28/1941	
Winchester & Western Railroad Company	01/12/1917	08/31/1930	
Windsor & Hantsport Railway Company, LTD			Investigation closed 05/20/1994. Wholly owned subsidiary of Iron Road Railways, Incorporated
Winfield Railroad Company	09/25/1900	12/31/1979	Wholly owned subsidiary of Penn Dixie Industries, Inc.
Winifrede Collieries			Employer is not covered
Winifrede Railroad Company	11/16/1881	12/31/1987	Records prior to 12/15/1930 are not available. Assets sold to Pennsylvania Virginia Coal Company
Winnipeg, Salina and Gulf Railway Company			Employer is not covered
Winnepesaukee Railroad			Investigation closed 05/26/1989
Winnsboro Granite Corporation			Employer is not covered
Winnsboro Granite Corporation's Railroad			Employer is not covered
Winona Bridge Railway Company	07/14/1890	12/31/1990	Ceased to be an employer on 12/31/1990, when Bridge was dismantled.
Winona Interurban Railway Company	07/25/1903	05/31/1924	No records are available. See Winona Railroad Co., The
Winona Railroad Co., The	09/07/1926	12/31/1952	
Winona Interurban Railway Company	07/25/1903	05/31/1924	
Winona Service Company	06/01/1924	09/06/1926	
Winona and St. Peter Railroad Company	06/01/1862	08/28/1935	See Chicago and North Western Transportation Company
Winona Service Company	06/01/1924	09/06/1926	See Winona Railroad Co., The
Winona & Southeastern Railroad Company	05/03/1907	08/25/1914	Operated by the Ozark Land & Lumber Company. Service prior to 05/03/1907 is not creditable
Winona and Southwestern Railway Company	02/29/1872	11/28/1894	See Chicago Great Western Railway Company (of 1941)
Winona and Western Railway Company	10/01/1894	09/09/1901	See Chicago Great Western Railway Company (of 1941)
Winslow and Richland Railroad Company	05/16/1892	08/16/1893	See Pennsylvania-Reading Seashore Lines
Winston and Bone Valley Railroad Company	12/21/1892	02/18/1909	See Atlantic Coast Line Railroad Company
Winston Bros. Company			Not an employer and service under various contracts is not creditable
Winston Bros. Company & McDougall			Not an employer and service under various contracts is not creditable
Winston Brothers Company			Not an employer and service under various contracts is not creditable
Winston & Company			Not an employer and service under various contracts is not creditable
Winston-Salem Southbound Railway Company	02/13/1905	DATE	Records prior to September 1910 are not available
Winston-Salem Terminal Company	03/01/1922	12/31/1970	Subsidiary of Norfolk Southern Corporation

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Winter Livestock Commission Company			Employer is not covered
Wiota - Fort P ck Railroad			Employer is not covered
Wiregrass Central Railroad	12/11/1987	5/11/2011	Ceased being an employer on May 11, 2011, The date it asete were acquired by Railamerica Transportaion Corporation
Wiregrass Central Railway, LLC	5/11/2011	DATE	Became an employer on May 11, 2011, the date as of which it began operations and first compensated employees.
Wiscasset and Quebec Railroad Company	02/20/1895	06/30/1901	See Wiscasset, Waterville and Farmington Railway Company
Wiscasset, Waterville and Farmington Railroad Company	07/01/1901	12/31/1906	See Wiscasset, Waterville and Farmington Railway Company
Wiscasset, Waterville and Farmington Railway Company	01/01/1907	12/20/1937	No records are available
Wiscasset and Quebec Railroad Company	02/20/1895	06/30/1901	
Wiscasset, Waterville and Farmington Railroad Company	07/01/1901	12/31/1906	
Wisconsin Alabama Lumber Company			Employer is not covered
Wisconsin & Calumet Railroad Company, Inc.	01/30/1985	09/01/1997	Merged into Wisconsin & Southern Railroad Company
Wisconsin Car Service Association	09/01/1901	08/31/1915	See Western Weighing and Inspection Bureau
Wisconsin Central Associated			Investigation closed 04/24/1996
Wisconsin Central Company	06/17/1887	07/12/1899	See Minneapolis, St. Paul & Sault Ste. Marie Railway Company
Wisconsin Central Land Company			Service and comp is creditable to the Minneapolis, St. Paul & Sault Ste. Marie Railway Company
Wisconsin Central LTD	10/11/1987	DATE	Subsidiary of Wisconsin Central Transportation Corporation
Wisconsin Central Limited Railcar, Inc. (WCL Railcar)	08/27/1987	12/31/2003	Ceased to be an employer under the RR and RUIA effective with the close of business on December 31, 2003.
Wisconsin Central Railroad			See Southeastern Wisconsin Transportation Corp
Wisconsin Central Railroad Company	07/10/1871	07/12/1899	See Minneapolis, St. Paul & Sault Ste. Marie Railway Company
Wisconsin Central Railway Company	12/30/1897	03/31/1909	See Minneapolis, St. Paul & Sault Ste. Marie Railway Company
Wisconsin Central Transportation Corporation			Investigation closed 04/24/1992
Wisconsin Central LTD	10/11/1987	DATE	Subsidiary
Wisconsin Chicago Link, LTD	11/10/1999	DATE	Update Wisconsin Central Tranp Corp and its sudsidiaries were taken over by the CN from the letter dated 11-15-07
Wisconsin & Chippewa Railway Company	07/29/1891	06/30/1898	See Marinette, Tomahawk & Western Railroad Company
Wisconsin Dairy Cattle Market, Inc.			Employer is not covered
Wisconsin Demurrage Bureau	09/00/1901	08/01/1915	From sometime in 1908, the Wisconsin Car Service Association was known by this name
Wisconsin Great Northern Railroad, Inc.			Employer is not covered
Wisconsin Land & Lumber Company			On 05/31/1925, purchased the Blaney & Southern Railway Co.
Wisconsin Lumber Company			Employer is not covered
Wisconsin & Michigan Railroad Company	08/15/1918	06/30/1938	
Ingalls, White Rapids and Northern Railroad Company	07/06/1889	12/17/1894	

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Ingalls, White Rapids and Northern Railway	12/31/1887	07/05/1889	
Miscauno & North-Western Railway Company	12/31/1894	06/15/1905	
Quinneseec & Western Railway Company	12/31/1904	06/14/1905	
Wisconsin & Michigan Railway Company	12/01/1894	09/30/1918	
Wisconsin-Northwestern Railway Company	07/19/1906	01/01/1921	
Wisconsin and Michigan Railroad Company, The	01/31/1881	06/05/1887	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Wisconsin & Michigan Railway Company	12/01/1894	09/30/1918	See Wisconsin & Michigan Railroad Company
Wisconsin and Michigan Railway Company, The	06/22/1992	03/31/1995	
Wisconsin & Michigan Steamship Company			Employer is not covered
Wisconsin & Michigan Transportation Company			Employer is not covered
Wisconsin Midland Railroad Company, The	03/04/1887	11/04/1897	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Wisconsin, Minnesota & Pacific Railroad Company	10/27/1897	06/01/1920	See Chicago Great Western Railway Company (of 1941)
Wisconsin and Minnesota Railroad Company	08/07/1879	05/31/1888	See Minneapolis, St. Paul & Sault Ste. Marie Railway Company
Wisconsin & Northern Railroad Company	05/23/1906	07/31/1921	See Minneapolis, St. Paul & Sault Ste. Marie Railway Company
Wisconsin Northern Railroad Company, LLC	11/28/2004	DATE	Wisconsin Northern Railroad Company, LLC d/b/a Progressive Rail, Inc became an employer on November 28, 2004, the date it began operations.
Wisconsin-Northwestern Railway Company	07/19/1906	01/01/1921	See Wisconsin & Michigan Railroad Company
Wisconsin, Pittsville and Superior Railway Company	09/02/1882	06/30/1891	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Wisconsin Power and Light Company			Employer is not covered. Prior to 04/14/1924, known as the Eastern Wisconsin Electric Company
Wisconsin Railroad Association	08/28/1934	DATE	
Wisconsin Railroad Services Corporation			Employer is not covered
Wisconsin Railway Light and Power Company			In 1925, the Company's name was changed to the Mississippi Valley Public Service Co.
Wisconsin, Sault-Ste. Marie and Mackinac Railway Company	09/07/1886	03/09/1887	See Duluth, South Shore and Atlantic Railway Company, The
Wisconsin & Southern Railroad Co.	07/01/1980	12/27/2011	As a result of a conversion name changed to Wisconsin & Southern Railroad, LLC effective December 27, 2011.
Wisconsin & Southern Railroad, LLC	07/01/1980	DATE	Name changed see Wisconsin & Southern Railroad Company.
Wisconsin & Calumet Railroad Company, Inc.	01/30/1985	09/01/1997	Merged
Wisconsin Steel Company			Employer is not covered
Wisconsin Trolley Museum, Inc. d/b/a East Troy Electric RR	05/01/1985	02/28/2003	Name changed to East Troy Railroad Museum, Inc. effective 02/28/2003
Wisconsin Western Railroad	11/21/1899	01/26/1909	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Wisconsin Western Railroad Corporation	07/07/1982	06/23/1989	Ceased to be an employer under the RRA and RUIA on June 23, 1989, the date on which it no longer had any assets to operate a railroad.
Wise Terminal Company	07/01/1907	03/01/1913	No records are available. See Interstate Railroad Company
Wiseda Corporation			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Witherbee Sherman & Company			Employer is not covered
Witherbee Sherman & Company (A Corporation)			Employer is not covered
Witherbee Sherman Corporation			Employer is not covered
Witherow Locomotive Service	05/13/1981	3/01/2010	Ceased being an employer effective March 1, 2010, The Articles of dissolution was filed with the State of Florida.
Withlacoochee Railway Company, The	05/24/1893	08/08/1895	See Georgia & Florida Railroad
Wolf and Wisconsin Rivers Railroad Company, The	09/07/1885	01/15/1889	See Chicago and North Western Transportation Company
Wolfeboro Rail Road Co., Inc.	12/19/1972	10/31/1985	Ceased to be an employer effective 10/31/85 the last day of the month in which operations were conducted, and for which employees were compensated.
Wood, Alan, Iron and Steel Company			Employer is not covered
Wood County Railroad Company, The	06/21/1883	10/30/1891	See Chicago, Milwaukee, St. Paul and Pacific Railroad Company
Wood Preserving Corporation			Employer is not covered
Wood River Branch Railroad Company	05/31/1872	09/28/1947	
Wood Street Potato Terminal Agency (Chicago)	05/01/1930	03/31/1976	Ceased being an employer on March 31, 1976. Parent Company terminated.
Woodard, W. A., Lumber Company			Employer is not covered
Woodland Rail, LLC			Not a covered employer
Woodlawn & Southern Street Railway Company			Employer is not covered
Woodstock & Blocton Railway Company	07/28/1906	DATE	See Alabama Great Southern Railroad Company, The. Information from attorney advisor leave on books as employer with out employees. 6/22/2010
Woodstock Lumber Company			Employer is not covered
Woodstock Railroad Company	02/04/1887	06/30/1890	See Woodstock Railway Company
Woodstock Railway Company	07/01/1890	04/15/1933	
Woodstock Railroad Company	02/04/1887	06/30/1890	
Woodville Railroad Company	07/01/1909	07/01/1914	No records are available
Woodville and Southern Railway Company	10/11/1889	07/10/1892	See Chicago, St. Paul, Minneapolis and Omaha Railway Company
Woodward Governor Company			Investigation closed 07/22/1992
Woodward Ice & Cold Storage Company			Employer is not covered
Woodward Iron Company's Railroad			Employer is not covered
Woodward Livestock Commission Company			Employer is not covered
Woodworth & Louisiana Central Railway Company, The	12/31/1901	10/11/1926	Records prior to July 1906 are not available
Woolsey Construction Company			Not an employer and service rendered is not creditable
Worcester Consolidated Street Railway Company			Employer is not covered
Worcester, Nashua and Rochester Railroad Company	04/15/1883	06/13/1911	See Boston and Maine Railroad
Worcester Street Railway Company			Employer is not covered
World's Fair Inc. (New York, 1939-1940)			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Worten - Dyke, E. J., Lighterage Company			Employer is not covered
Wrights Express	08/24/1909	01/01/1917	Covered as an express company subject to Part I of the Interstate Commerce Act
Wrightsville and Tennille Railroad Company	12/22/1883	06/1/1971	Subsidiary of Norfolk Southern Corporation. Employer coverage terminated effective 6/1/1971.
Dublin and Southwestern Railroad Company	07/01/1906	06/30/1907	
Empire & Dublin Railroad Company	12/01/1890	10/07/1892	
Oconee and Western Railroad Company	10/08/1892	01/31/1899	
WTD Industries, Inc.			Employer is not covered
Union Rail Enterprises, Inc.	04/01/1987	04/21/1993	
WTTN, LLC d/b/a West Tennessee Railroad, LLC	08/01/2001	DATE	Covered effective August 1, 2001, the date on which it commenced rail operations.
The WV Southern Railway Company	04/18/2003	02/09/2007	Ceased being a covered rail carrier on February 9, 2007, The date on which it was dissolved as a corp entity.
Railroad Company Inc. (legal name The Railroad Company, Inc.)	08/18/2003	07/11/2007	Wholly-Owned Subsidiary WV Southern Railway Company
Wyandotte & Southeastern Railway Company	07/01/1908	06/30/1913	No records are available
Wyandotte Southern Railroad Company	07/01/1908	12/31/1986	
Wyandotte Terminal Railroad Company	09/14/1904	03/23/1983	
Wylie, E.W., Inc.			Not an employer and service under contract dated 12/09/1905 is not creditable
Wyoming and Colorado Railroad Company, Inc.	11/30/1987	DATE	
Wyoming Connect Railroad, LLC			Investigation closed 10/23/2012
Wyoming & Missouri River Railroad Company	07/01/1899	12/31/1922	See Wyoming & Missouri River Railway Company
Wyoming & Missouri River Railway Company	01/01/1923	09/22/1927	No records are available
Wyoming & Missouri River Railroad Company	07/01/1899	12/31/1922	
Wyoming North and South Railroad Company			Employer is not covered
Wyoming & Northwestern Railway Company, The	11/12/1904	04/30/1920	See Chicago and North Western Transportation Company
Wyoming Railway Company	05/26/1909	09/30/1949	No records are available
Wyoming Valley Water Supply Company			Employer is not covered
Wyoming Western Railroad Company	09/17/1900	10/31/1910	See Union Pacific Railroad Company.
Xantera Parks and Resorts, Inc			Employer is not covered
Yadkin Railroad Company	08/15/1895	DATE	Prior to 07/01/1916, operated by the Southern Railway. See Carolina & Northwestern Railway Co.
Yadkin Valley Railroad Company	12/11/1989	03/01/1994	Name changed to Piedmont & Atlantic RR Co. d/b/a Yadkin Valley RR Co. effective 03/01/1994
Yakima Interurban Lines Association d/b/a Yakima Electric Railway Museum			Employer is not covered
Yakima Valley Rail & Steam Museum d/b/a Toppenish, Simcoe & Western Railroad	10/18/1993	04/01/2002	See notes in file.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Yakima Valley Transportation Company	07/01/1907	12/29/1987	Merged with Oregon Shortline Railroad effective 12/29/1987 coverage terminated 04-19-89 g-215
Yale & Regan Construction Company			Not an "employer" and service under a contract dated 06/14/1929, is not creditable.
Yale Short Line Railroad Company, The	06/19/1919	12/31/1931	No records are available. See Kansas and Sidell Railroad Company, The
Yancey Railroad Company	04/01/1955	9/24/1993	Ceased being an employer effective 4/1/1955, company dissolved.
Black Mountain Railway Company (North Carolina)	04/21/1910	03/31/1955	
Yankeetown Dock Corporation			Employer is not covered
Yankton Livestock Sales Company			Employer is not covered
Yankton, Norfolk & Southern Railroad Company			Employer is not covered
Yawkey-Bissell Lumber Company			Employer is not covered
Yazoo Delta Railway Company	04/27/1895	06/30/1900	See Yazoo and Mississippi Valley Railroad Company, The
Yazoo and Mississippi Valley Railroad Company, The	10/24/1892	06/30/1946	On 07/01/1946, the company's properties were acquired by the Illinois Central Railroad Co.
Boyle and Sunflower River Railroad Company	12/31/1895	06/30/1898	
Clinton & Port Hudson Railroad Company, The	03/01/1853	10/14/1889	
Louisville, New Orleans & Texas Railway Company	08/12/1884	10/27/1892	
Memphis and New Orleans Railroad & Levee Company	03/08/1882	06/30/1887	
Mobile and Northwestern Railroad Company	07/20/1870	10/31/1889	
Natchez, Jackson and Columbus Railroad Company	07/23/1872	03/27/1890	
Vicksburg & Meridian Railroad Company	01/01/1867	05/14/1889	
Vicksburg, Shreveport and Pacific Railroad Company, The	12/02/1879	04/30/1901	
West Feliciana Railroad Company	03/01/1831	11/20/1888	
Yazoo Delta Railway Company	04/27/1895	06/30/1900	
YCR Corporation	12/22/2009	DATE	Became an employer on December 22, 2009, the date as of which it began operations.
Yellow Cab & Baggage Company, Inc.			Not an "employer" on or after 08/29/1935 and service under contract is not creditable.
Yellow Pine Lumber Company			Employer is not covered
Yellow River Railroad Company, The	07/23/1887	06/30/1906	See Louisville and Nashville Railroad Company
Yellowstone Park Association			Employer is not covered
Yellowstone Park Company			Employer is not covered
Yellowstone Park Hotel Company			Employer is not covered
Yellowstone Park Lodge and Camp Company			Employer is not covered
Yellowstone Park Railroad Company	05/01/1905	08/31/1909	See Montana, Wyoming & Southern Railroad Company
Yellowstone Park Transportation Company			Employer is not covered
Yellowstone Valley Railroad, Inc	08/09/2005	DATE	Subsidiary of Watco Transportation Service, Inc.
Yeoman Lumber Company			Employer is not covered

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Yolo Shortline Railroad Company	01/01/1991	DATE	See Sierra Northern Railway, name change effective 6/04/2003
York Harbor and Beach Railroad Company	08/08/1887	03/31/1927	From 08/08/87, operated by the Boston & Maine Railroad, as agent. See Boston & Maine RR
York Livestock Commission Company			Employer is not covered
York Motor Express			Employer is not covered
York and Peach Bottom Railway Company	03/15/1882	05/31/1891	See Maryland and Pennsylvania Railroad Company
York Rail Logistics, Inc	06/24/2002	DATE	Name changed from Emons Logistics Services, Inc 6/24/2002
York Railway Company	12/01/1999	DATE	Took over the rail operations previously performed by Yorkrail, Inc. & Maryland & Pennsylvania Railroad Co. Assets were transferred to Yorkrail, LLC & Maryland & Pennsylvania RR Co., LLC. 02/22/2002, company acquired by Genesee & Wyoming, Inc.
Maryland & Pennsylvania Railroad Co., LLC	12/01/1999	DATE	Wholly owned subsidiary
Yorkrail, LLC	12/01/1999	DATE	Wholly owned subsidiary
York Railways Company			Employer is not covered
York Southern Railroad Company	10/23/1894	02/14/1901	See Maryland and Pennsylvania Railroad Company
York Terminal Railway Company	06/04/1918	12/01/1999	Ceased being an employer on December 1, 1999, the date parent company (Maryland & Pennsylvania Railroad) was terminated
Yorke Terminal Warehouse, Inc.			Employer is not covered
York Utilities Company	02/01/1923	03/31/1949	With respect to their railway operations, service is creditable. See Sanford & Eastern RR Corp.
Atlantic Shore Line Railway	12/31/1903	01/01/1911	
Atlantic Shore Railway	01/01/1911	02/01/1923	
Portsmouth, Kittery and York Street Railway Company	08/27/1897	01/01/1903	
Sanford and Cape Porpoise Railway	10/11/1897	04/01/1904	
Yorke Terminal Warehouse, Inc.			Employer is not covered
Yorkrail, Inc.	02/18/1989	12/01/1999	Wholly owned subsidiary of Emons Transportation Group, Inc. Merged into York Railway Co., and York Railway Company took over rail operations.
Yorkrail, LLC	12/01/1999	DATE	Subsidiary of York Railway Company
Yosemite Laundry Company			Not an "employer" and service under a contract is not creditable.
Yosemite National Park Company			Employer is not covered
Yosemite Park and Curry Company			Employer is not covered
Yosemite Valley Railroad Company	12/19/1902	12/22/1935	See Yosemite Valley Railway Company
Yosemite Valley Railway Company	12/23/1935	08/27/1945	
Yosemite Valley Railroad Company	12/19/1902	12/22/1935	
Young Brothers Limited			Employer is not covered
Young Men's Christian Associations (Y.M.C.A.)			
Atlantic Coast Line Railroad Company, The			Employer not covered. Service on the line of The Atlantic Coast Line Railroad Co. is not creditable.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Baltimore and Ohio Railroad Company, The			Employer is not covered. Service on the lines of The Baltimore & Ohio RR Co. is not creditable.
Boston and Maine Railroad			Employer is not covered. Service on the lines of the Boston and Maine Railroad is not creditable.
Chesapeake and Ohio Railway Company, The			Employer is not covered. Service on the lines of The Chesapeake & Ohio Railway Co. not creditable.
Chicago and North Western Railway Company, The			Employer is not covered. Service on the line of The Chgo. & North Western Railway Co. not creditable.
Clinchfield Railroad Company			Employer is not covered. Service on the lines of the Clinchfield Railroad Co. is not creditable.
Columbus, Ohio			Employer is not covered. Service at Columbus, Ohio, is not creditable as service.
Delaware and Hudson Railroad Corporation			Employer is not covered. Service on the lines of the Delaware & Hudson RR Corp. is not creditable.
Delaware, Lackawanna & Western Railroad Company, The			Employer is not covered. Service on The Delaware, Lackawanna & Western RR Co. not creditable.
Denver and Rio Grande Western Railroad Company, The			Employer is not covered. Service to The Denver & Rio Grande Western RR Co. is not creditable.
Erie Railroad Company			Employer is not covered. Service on the line of the Erie Railroad Co. is not creditable.
Grand Trunk Railroad Company			Employer is not covered. Service on the lines of the Grand Trunk Railroad Co. is not creditable.
Hagerstown, Maryland			Employer is not covered. Service at Hagerstown, Maryland, is not creditable as service.
Illinois Central Railroad Company			Employer is not covered. Service on the lines of the Illinois Central Railroad Co. is not creditable.
Indiana Harbor Belt Railroad Company			Employer is not covered. Service on the lines of the Indiana Harbor Belt RR Co. is not creditable.
International-Great Northern Railroad Company			Employer is not covered. Service on the lines of the Int'l-Great Northern RR Co. is not creditable.
Long Island Rail Road Company			Employer is not covered. Service on the line of the Long Island Rail Road Co. is not creditable.
Louisville and Nashville Railroad Company			Employer is not covered. Service on the lines of the Louisville & Nashville RR Co. not creditable.
Missouri-Kansas-Texas Railroad Company			Employer is not covered. Service on the lines of the Missouri-Kansas-Texas RR Co. not creditable.
Missouri Pacific Railroad Company			Employer is not covered. Service on the lines of the Missouri Pacific RR Co. is not creditable.
New York Central Railroad Company, The			Employer is not covered. Service on the lines of The New York Central RR Co. is not creditable.
New York, Chicago and St. Louis Railroad Company, The			Employer is not covered. Service on The New York, Chicago & St. Louis RR Co. is not creditable.
New York, New Haven and Hartford Railroad Company, The			Employer is not covered. Service on The New York, New Haven & Hartford RR Co. not creditable.
New York, Ontario and Western Railway Company			Employer is not covered. Service on the New York, Ontario & Western Railway Co. not creditable.
Norfolk and Western Railway Company			Employer is not covered. Service on the lines of the Norfolk & Western Railway Co. is not creditable.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Oregon Short Line Railroad Company			Employer is not covered. Service on the lines of the Oregon Short Line RR Co. is not creditable.
Pennsylvania Railroad Company			Employer is not covered. Service on the line of the Pennsylvania RR Co. is not creditable.
Pere Marquette Railroad Company			Employer is not covered. Service on the line of the Pere Marquette RR Co. is not creditable.
Pittsburgh and Lake Erie Railroad Company, The			Employer is not covered. Service on the lines of The Pittsburgh & Lake Erie RR Co. not creditable.
Portland Terminal (Portland, Maine)			Not an "employer" and service is not creditable at Portland Terminal Y.M.C.A.
Reading Company			Employer is not covered. Service on the lines of the Reading Co. not creditable.
Rutland Railroad Company			Employer is not covered. Service on the lines of the Rutland Co. is not creditable.
Southern Pacific Company			Employer is not covered. Service on the lines of the Southern Pacific Co. is not creditable.
Southern Railway Company			Employer is not covered. Service on the lines of the Southern Railway Co. is not creditable.
Union Pacific Railroad Company			Employer is not covered. Service on the lines of the Union Pacific Railroad Co. is not creditable.
Wabash Railway Company			Employer is not covered. Service on the lines of the Wabash Railway Company is not creditable.
Youngstown and Austintown Railroad, Inc.	05/01/1988	DATE	Subsidiary of Summit View Corporation
Youngstown and Austintown Railway Company, The	06/22/1871	10/30/1941	
Youngstown Belt Railroad Company	01/01/1997	DATE	
Youngstown Equipment Company	01/09/1922	07/31/1924	Service of individuals under contracts is creditable as service to the Erie Railroad Co. (Kent, Ohio).
Youngstown Equipment Company	01/09/1922	10/05/1922	Service of individuals under verbal agreement is creditable as service to the Erie Railroad Co. (Bier Hill Youngstown, Ohio).
Youngstown Municipal Railway Company			Employer is not covered
Youngstown and Northern Railroad Company, The	09/25/1909	12/31/1981	Ceased operations on May 27, 1981 and disposed of its assets on December 31, 1981.
Youngstown & Ohio River Railroad Company	07/01/1905	04/23/1931	No records are available
Youngstown and Ravenna Railroad Company, The	11/04/1899	12/31/1953	Properties acquired by Pennel Company
Youngstown & Sharon Street Railway Company			Employer is not covered
Youngstown Sheet and Tube Company, The			Employer is not covered
Youngstown and Southeastern Railroad Co.	12/01/2006	DATE	Subsidiary of Indiana Boxcar Corporation
Youngstown & Southern Railway Company	06/08/1944	10/31/1999	In 1993, wholly owned subsidiary of Pittsburgh & Lake Erie Properties, Inc. 10/1999, sold to Railroad Ventures, Inc.
Pittsburgh, Lisbon & Western Railroad Company, The	11/15/1902	12/31/1944	Merged
Youngstown and Southern Railway Company	05/09/1903	10/01/1916	
Youngstown and Suburban Railway Company, The	01/20/1916	06/08/1944	Name by which Youngstown & Southern Railway Company was known during this period.
Youngstown and Southern Railway Company	05/09/1903	10/01/1916	Records prior to January 1907 are not available. See Youngstown & Southern Railway Co.
Youngstown and Suburban Railway Company, The	01/20/1916	06/08/1944	See Youngstown & Southern Railway Company. Name changed to Youngstown & Southern Railway Company on 06/08/1944.

<i>Employer</i>	<i>Covered From</i>	<i>Covered To</i>	<i>Remarks</i>
Youngsville Sugar Company, Incorporated			Employer is not covered
Yreka Railroad Company	05/28/1888	12/31/1935	See Yreka Western Railroad Company
Yreka Western Railroad Company	08/24/1933	DATE	Effective 01/15/1997, no longer owned by Kyle Railway, Inc.
Yreka Railroad Company	05/28/1888	12/31/1935	
YSD Industries, Inc.			Investigation closed 10/07/1992
Yuma Livestock Auction			Employer is not covered
Yuma Valley Railroad			Employer is not covered
Zachary & Northwestern Railroad Company	07/01/1908	06/30/1910	No records are available
Zanesville and Ohio River Railway Company, The	06/15/1883	02/28/1900	See Baltimore and Ohio Railroad Company, The
Zanesville and Western Railway Company	10/17/1902	06/30/1938	
Zanesville, Mt. Vernon and Marion Railway Company, The	01/04/1886	03/13/1901	See Wheeling and Lake Erie Railway Company, The
Zarlengo Bros. Contracting Company	10/01/1905	10/01/1905	Service under a contract dated 10/01/05 is creditable as service to the carrier.
Zeigler Cattle Company	04/01/1963	04/30/1967	An employer with respect only to the loading and unloading of railborne livestock
Zeigler, R.L. Inc.	01/15/1959	03/31/1963	Name changed to Zeigler Cattle Company
Zeigler Union Stockyards	02/15/1942	03/31/1951	On 02/15/42 acquired the properties of the McElroy Union Stockyards Company
Zobrist, J.C. and Company			Not an employer and service rendered under contracts dated 01/07/07 & 09/11/08 is not creditable
Zwolle Rail Car Company			Investigation closed 04/23/1993. Div. of MBF Industries.