American Railcar Industries, Inc./DE Form 8-K May 08, 2008

# UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

#### FORM 8-K CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

# Date of Report (Date of earliest event reported): May 7, 2008. AMERICAN RAILCAR INDUSTRIES, INC.

(Exact name of registrant as specified in its charter)

Delaware000-5172843-1481791(State or other jurisdiction<br/>of incorporation)(Commission<br/>File Number)(IRS Employer<br/>Identification No.)

100 Clark Street63301St. Charles, Missouri(Zip Code)

(Address of principal executive offices)

Registrant s telephone number, including area code: (636) 940-6000

N/A

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2):

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

#### Item 2.02 Results of Operation and Financial Condition

On May 7, 2008, American Railcar Industries, Inc. (the Company ) issued a press release announcing its financial results for the quarter ended March 31, 2008. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated by reference.

Limitation on Incorporation by Reference. The information contained in Exhibit 99.1 is being furnished under Item 2.02 of Form 8-K and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act ), or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as expressly set forth by specific reference in such a filing.

Cautionary Note Regarding Forward-Looking Statements. Except for historical information contained in the press releases attached as exhibits hereto, the press releases contain forward-looking statements that involve certain risks and uncertainties that could cause actual results to differ materially from those expressed or implied by these statements. Please refer to the cautionary notes in the press releases regarding these forward-looking statements.

#### Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit Number Description

Exhibit 99.1 Press release dated May 7, 2008 of American Railcar Industries, Inc.

#### **SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: May 7, 2008 American Railcar Industries, Inc.

By: /s/ William P. Benac Name: William P. Benac

Title: Senior Vice President, Chief Financial

Officer and Treasurer

# EXHIBIT INDEX

Exhibit Number Description

Exhibit 99.1 Press release dated May 7, 2008 of American Railcar Industries, Inc.