

Mail Stop 3561

April 15, 2008

Via Fax & U.S. Mail

Mr. James J. Unger  
Chief Executive Officer  
American Railcar Industries  
100 Clark Street  
St. Charles, Missouri 63301-2075

**Re: American Railcar Industries  
Form 10-K for the year ended December 31, 2007  
Filed February 22, 2008  
File No. 0-51728**

Dear Mr. Unger:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief

Via Fax: Mr. William P. Benac, CFO  
(636) 940-6100