

Mail Stop 3561

April 6, 2010

Mr. James Cowan  
President and Chief Executive Officer  
American Railcar Industries, Inc.  
100 Clark Street  
St. Charles, MO 63301

**Re: American Railcar Industries, Inc.  
Form 10-K for the fiscal year ended December 31, 2008  
Filed March 6, 2009**

**Preliminary Proxy on Schedule 14A  
Filed April 17, 2009  
File No. 000-51728**

Dear Mr. Cowan:

We have completed our review of your Form 10-K for the year ended December 31, 2008 and related filings and have no further comments at this time.

Regards,

J. Nolan McWilliams  
Attorney-Adviser