



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

January 5, 2017

Mr. Luke M. Williams
Chief Financial Officer
American Railcar Industries, Inc.
100 Clark Street
St. Charles, MO 63301

Re: American Railcar Industries, Inc.
Form 10-K for the Year Ended December 31, 2015
Filed February 23, 2016
File No. 000-51728

Dear Mr. Williams:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour
Branch Chief
Office of Transportation and Leisure