

GREENBRIER COMPANIES INC  
Form 8-K/A  
May 05, 2010

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**Form 8-K/A**

**Current Report**

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

**Date of Report (Date of earliest event reported): April 6, 2010**

**THE GREENBRIER COMPANIES, INC.**

(Exact name of registrant as specified in its charter)

Commission File No. 1-13146

Oregon  
(State or other jurisdiction of  
incorporation)

93-0816972  
(I.R.S. Employer Identification No.)

One Centerpointe Drive, Suite 200, Lake Oswego, OR 97035

(Address of principal executive offices) (Zip Code)

(503) 684-7000

(Registrant's telephone number, including area code)

Former name or former address, if changed since last report: N/A

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:

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

This Current Report on Form 8-K/A is being made to amend certain inadvertent errors in Item 6 Selected Financial Data contained in Exhibit 99.1 to the Current Report on Form 8-K filed with the Securities and Exchange Commission on April 7, 2010.

#### Item 8.01 Other Events

On April 7, 2010, The Greenbrier Companies, Inc. (the Company) filed with the Securities and Exchange Commission a Current Report on Form 8-K (the April Form 8-K) updating certain financial information in the Company's Annual Report on Form 10-K for the fiscal year ended August 31, 2009, filed on November 12, 2009 (the Form 10-K), to reflect the retrospective adoption of Accounting Standards Codification (ASC) 470-20 *Debt Debt with Conversion* and other Options and ASC 810-10-65 *Consolidation Transition related to SFAS No. 160 Non-Controlling Interests in Consolidated Financial Statements an amendment to ARB No. 51. ASC 470-20.*

One of the components of the Form 10-K that was adjusted retrospectively to reflect the adoption of ASC 470-20, and included as part of Exhibit 99.1 to the April Form 8-K, was Item 6 Selected Financial Data. Non-cash interest expense and non-cash stock based compensation were inadvertently misstated in Item 6 Selected Financial Data of Exhibit 99.1 to the April Form 8-K. This amendment is being filed to restate Item 6 Selected Financial Data of Exhibit 99.1 to the April Form 8-K for the purpose of correcting these two rows.

The information in Exhibit 99.1 (Item 6 Selected Financial Data) hereto supersedes and replaces in its entirety the information originally set forth in Item 6 Selected Financial Data of Exhibit 99.1 to the April Form 8-K. Other than making the revisions to the non-cash interest expense and non-cash stock based compensation rows, no other revisions or changes were made to Item 6 Selected Financial Data of Exhibit 99.1 to the April Form 8-K.

#### Item 9.01 Financial Statements and Exhibits

(d) Exhibits

| Exhibit | Description   |
|---------|---|
| 99.1    | As adjusted Part II, Item 6 Selected Financial Data |

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**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.

**THE GREENBRIER COMPANIES, INC.**  
(Registrant)

Date: May 4, 2010

By: /s/ James W. Cruckshank  
James W. Cruckshank  
Senior Vice President and  
Chief Accounting Officer  
(Principal Accounting Officer)

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