FreightCar America, Inc. Form 10-Q/A September 10, 2012

# UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

### **FORM 10-Q/A**

(Amendment No. 1)

X QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the Quarterly Period Ended June 30, 2012

or

" TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Commission file number: 000-51237

## FREIGHTCAR AMERICA, INC.

(Exact name of registrant as specified in its charter)

#### Edgar Filing: FreightCar America, Inc. - Form 10-Q/A

Delaware (State or other jurisdiction of 25-1837219 (I.R.S. Employer

incorporation or organization)

Identification No.)

Two North Riverside Plaza, Suite 1300

Chicago, Illinois (Address of principal executive offices)

60606 (Zip Code)

(800) 458-2235

(Registrant s telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. YES x NO "

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). YES x NO "

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, a ccelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.:

Large accelerated filer " Accelerated filer x

Non-accelerated filer " (Do not check if a smaller reporting company)

Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). YES " NO x

As of July 24, 2012, there were 11,978,367 shares of the registrant s common stock outstanding.

#### EXPLANATORY NOTE

This Amendment No. 1 to the Quarterly Report on Form 10-Q/A (this Amendment) amends the Quarterly Report on Form 10-Q for the period ended June 30, 2012 of FreightCar America Inc. filed with the Securities and Exchange Commission on August 9, 2012 (the Original Filing). The sole purpose of this Amendment is to furnish Exhibit 101 to the Original Filing in accordance with Rule 405 of Regulation S-T. Exhibit 101 provides the consolidated financial statements and related notes contained in the Original Filing formatted in eXtensible business reporting language (XBRL).

No other changes have been made to the Original Filing and we have not modified or updated the disclosures presented in the Original Filing. Accordingly, this Amendment does not reflect events occurring after the date of the Original Filing.

Pursuant to Rule 406T of Regulation S-T, the interactive data files on Exhibit 101 hereto are deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, are deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and otherwise are not subject to liability under those sections.

#### PART II OTHER INFORMATION

#### Item 6. Exhibits.

(a) Exhibits filed as part of this Form 10-Q/A or incorporated by reference as set forth below:

31.1	Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.*
31.2	Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.*
32	Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.*
101.INS	XBRL Instance Document **
101.SCH	XBRL Taxonomy Extension Schema Document **
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document **
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document **
101.LAB	XBRL Taxonomy Extension Label Linkbase Document **
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document **

<sup>\*</sup> Previously filed

<sup>\*\*</sup> Pursuant to Rule 406T of Regulation S-T, the interactive data files on Exhibit 101 hereto are deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, are deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and otherwise are not subject to liability under those sections.

#### **SIGNATURES**

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

#### FREIGHTCAR AMERICA, INC.

Date: September 10, 2012

By: /s/ Edward J. Whalen
Edward J. Whalen, President and

Chief Executive Officer

By: /s/ Joseph E. McNeely Joseph E. McNeely, Vice President, Finance,

Chief Financial Officer and Treasurer

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#### **EXHIBIT INDEX**

#### Exhibit

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