

BIGLARI HOLDINGS INC.  
Form 8-K  
May 21, 2010

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

FORM 8-K

CURRENT REPORT

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

Date of Report (Date of earliest event reported): May 21, 2010

BIGLARI HOLDINGS INC.  
(Exact name of registrant as specified in its charter)

INDIANA  
(State or other jurisdiction  
of incorporation)

0-8445  
(Commission  
File Number)

37-0684070  
(IRS Employer  
Identification No.)

175 East Houston Street, Suite 1300  
San Antonio, Texas  
(Address of principal executive offices)

78205  
(Zip Code)

Registrant's telephone number, including area code: (317) 633-4100

Not Applicable  
(Former name or former address, if changed since last report.)

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 (see General Instruction A.2. below):

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))

Item 2.02 Results of Operations and Financial Condition

On May 21, 2010, Biglari Holdings Inc. (the "Company") issued a Press Release announcing its financial results for its second fiscal quarter, which ended April 14, 2010. The Company's Press Release is attached as Exhibit 99.1 and the information set forth is incorporated herein by reference and constitutes a part of this report.

The information being furnished in this report (including Exhibit 99.1) is furnished pursuant to Item 2.02 of Form 8-K and shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and unless expressly set forth by specific reference in such filings, shall not be incorporated by reference in any filing under the Securities Act of 1933, as amended.

Item 9.01 Financial Statements and Exhibits

d) Exhibits

Exhibit No.	Descriptions
99.1	Press Release dated May 21, 2010.

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SIGNATURES

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.

BIGLARI HOLDINGS INC.

By: /s/ Duane E. Geiger  
Duane E. Geiger  
Interim Chief Financial Officer

Dated: May 21, 2010

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Exhibit Index

Exhibit No.	Descriptions
99.1	Press Release dated May 21, 2010.