

GENESEE & WYOMING INC

Form 8-K/A

December 17, 2008

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

**FORM 8-K/A**

**Amendment No. 1**

**CURRENT REPORT**

**Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): October 1, 2008**

**GENESEE & WYOMING INC.**

(Exact name of registrant as specified in its charter)

**DELAWARE**  
(State or other jurisdiction)

**001-31456**  
(Commission File Number)

**06-0984624**  
(IRS Employer)

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of incorporation)

Identification No.)

**66 FIELD POINT ROAD, GREENWICH, CT**

(Address of principal executive offices)

**06830**

(Zip Code)

**Registrant's telephone number, including area code: (203) 629-3722**

**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:

- .. 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 Amendment No. 1 on Form 8-K/A amends the Current Report on Form 8-K filed by Genesee & Wyoming Inc. (GWI) on October 7, 2008 (regarding the acquisition of Summit View, Inc.) to include certain forward-looking financial information as well as audited and unaudited financial statements for the acquired business and related GWI unaudited pro forma financial information in accordance with the requirements of Article 11 of Regulation S-X.

The prospective financial information included in Item 7.01 of this Form 8-K was not prepared with a view toward compliance with published guidelines of the Securities and Exchange Commission or the guidelines established by the American Institute of Certified Public Accountants for preparation and presentation of prospective financial information. The prospective financial information has been prepared by, and is the responsibility of, GWI's management. PricewaterhouseCoopers LLP (PwC) has neither examined, compiled nor performed any procedures with respect to the accompanying prospective financial information and, accordingly, PwC does not express an opinion or any other form of assurance with respect thereto. The PwC report included in GWI's 2007 Annual Report on Form 10-K referred to herein relates to GWI's historical financial information. It does not extend to the prospective financial information and should not be read to do so.

The exhibits listed below and in the accompanying Exhibit Index are filed as part of this Amendment No. 1 to the Current Report on Form 8-K and incorporated herein by reference.

Certain statements in this report that discuss GWI's expectations are forward-looking statements within the meaning of the federal securities laws and are based upon GWI's current belief as to the outcome of future events. Although GWI believes that the expectations reflected in such forward-looking statements are based upon reasonable assumptions, actual results could differ materially from those set forth in the forward-looking statements. GWI cautions investors and potential investors not to place undue reliance on such statements and disclaims any intention to update the current expectations or forward-looking statements contained in this filing.

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EX-99.2: UNAUDITED PRO FORMA FINANCIAL STATEMENTS OF GENESEE & WYOMING INC.

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Item 9.01 Financial Statements and Exhibits

(a) Financial Statements of Business Acquired

The following financial statements filed as Exhibit 99.1 hereto are incorporated herein by reference:

Audited Consolidated Financial Statements of Summit View Inc. and Subsidiaries:	
Independent Auditor's Report	1
Consolidated Balance Sheets as of December 31, 2007 and 2006	2
Consolidated Statements of Income and Comprehensive Income for the Years Ended December 31, 2007 and 2006	4
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Unaudited Consolidated Balance Sheets as of September 30, 2008 and December 31, 2007	16
Unaudited Consolidated Statements of Income for the Three and Nine Months Ended September 30, 2008 and 2007	18
Unaudited Consolidated Changes in Retained Earnings for the Nine Months Ended September 30, 2008 and 2007	19
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Notes to Unaudited Consolidated Financial Statements	21

(b) Pro Forma Financial Information of Genesee & Wyoming Inc.

The following financial statements filed as Exhibit 99.2 hereto are incorporated herein by reference:

Pro Forma Combined Balance Sheet as of September 30, 2008	2
Pro Forma Combined Statement of Operations for the Nine Months Ended September 30, 2008	3
Pro Forma Combined Statement of Operations for the Year Ended December 31, 2007	4
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(d) Exhibits.

The exhibits listed below and in the accompanying Exhibit Index are filed as part of this Current Report on Form 8-K.

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ITEM 7.01 REGULATION FD DISCLOSURE

On October 1, 2008, GWI completed its previously-announced acquisition of 100% of the equity interests of Summit View, Inc., the parent company of 10 short line railroads known as the Ohio Central Railroad System (OCR). In 2009, GWI expects OCR to generate approximately \$70 million of revenues and approximately \$20 million of operating income. GWI expects the OCR railroads will have annual capital expenditures of approximately \$6 million and annual depreciation and amortization expense of approximately \$12 million. These expectations include the ramp-up of certain customer facilities, some of which have recently commenced shipments. OCR's financial performance in October and November 2008 was consistent with these expectations.

ITEM 9.01 EXHIBITS

<b>Exhibit No.</b>	<b>Description</b>
23.1	Consent of GBQ Partners LLC
99.1	Audited and unaudited financial statements of Summit View, Inc. and Subsidiaries
99.2	Unaudited pro forma financial statements of Genesee & Wyoming Inc.

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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.

GENESEE & WYOMING INC.

By: /s/ Christopher F. Liucci  
Name: Christopher F. Liucci  
Title: Chief Accounting Officer and

Global Controller

Dated: December 17, 2008

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