
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, DC 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): March 30, 2011

AMERIGON INCORPORATED

(Exact name of registrant as specified in its charter)

Michigan
(State or other jurisdiction
of incorporation)

0-21810
(Commission
File Number)

95-4318554
(I.R.S. Employer
Identification No.)

21680 Haggerty Road, Ste. 101, Northville, MI
(Address of principal executive offices)

48167
(Zip Code)

Registrant's telephone number, including area code: (248) 504-0500

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 follow 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 250.13e-4(c))
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Item 8.01 Other Events.

Amerigon Incorporated (“Amerigon”) filed a shelf registration statement on Form S-3 (File No. 333-171787) (the “Registration Statement”) including an accompanying prospectus (the “Base Prospectus”) with the Securities and Exchange Commission (the “SEC”) on January 20, 2011. The Registration Statement was declared effective by the SEC on January 28, 2011. Amerigon filed a prospectus supplement to the Base Prospectus with the SEC on March 30, 2011 (the “Prospectus Supplement”).

In connection with the Registration Statement and the filing of the Prospectus Supplement, this Current Report on Form 8-K is being filed to update the opinion letter of Honigman Miller Schwartz and Cohn LLP filed as Exhibit 5.1 to the Registration Statement relating to the legality of the issuance and sale of the securities to be offered and sold under the Registration Statement and to add the opinion letter of Honigman Miller Schwartz and Cohn LLP as Exhibit 8.1 to the Registration Statement with respect to certain tax matters (a copy of each of the opinion letters of Honigman Miller Schwartz and Cohn LLP is attached to this Current Report on Form 8-K as Exhibit 5.1 and Exhibit 8.1, respectively).

Item 9.01 Financial Statements and Exhibits

<u>Exhibit Number</u>	<u>Description</u>
5.1*	Opinion Letter of Honigman Miller Schwartz and Cohn LLP as to the issuance and sale of the securities
8.1*	Opinion Letter of Honigman Miller Schwartz and Cohn LLP as to certain tax matters
23.1*	Consent of Honigman Miller Schwartz and Cohn LLP (included in Exhibit 5.1 and 8.1)

* Filed herewith

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.

AMERIGON INCORPORATED

Date: March 30, 2011

By: _____ /s/ BARRY G. STEELE
Barry G. Steele,
Chief Financial Officer

EXHIBIT INDEX

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23.1*	Consent of Honigman Miller Schwartz and Cohn LLP (included in Exhibit 5.1 and 8.1)

HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

313-465-7000
Fax: 313-465-8000

March 30, 2011

Amerigon Incorporated
21680 Haggerty Road
Suite 101
Northville, MI 48167

Ladies and Gentlemen:

We have acted as counsel to Amerigon Incorporated, a Michigan corporation (the "Company"), in connection with the offering by the Company (i) of up to 7,000 shares of the Company's Series C 8% Convertible Preferred Stock, without par value but with a stated value of \$10,000 per share (the "Preferred Shares"), convertible into shares of the Company's Common Stock, without par value (the "Common Stock"), (ii) Common Stock issuable upon conversion or redemption of the Preferred Shares (the "Conversion Shares"), (iii) Common Stock issuable to pay dividends on the Preferred Shares (the "Dividend Shares"), (iv) warrants to purchase up to 1,125,000 shares of the Company's Common Stock, which warrants are issuable only upon the occurrence of certain conditions (the "Warrants"), and (v) Common Stock issuable upon exercise of the Warrants (the "Warrant Shares"), pursuant to a Registration Statement on Form S-3 (File No. 333-171787) (the "Registration Statement"), filed with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Act"), the prospectus, dated January 20, 2011 included in the Registration Statement (the "Base Prospectus"), and the prospectus supplement, dated March 30, 2011, filed with the Commission pursuant to Rule 424(b) of the Rules and Regulations under the Act (the "Prospectus Supplement") and, together with the Base Prospectus, the "Prospectus"). The Conversion Shares, the Dividend Shares and the Warrant Shares, together with the Preferred Shares and the Warrants, are collectively referred to herein as the "Securities." The Securities are to be offered and sold in the manner described in the Registration Statement, the Prospectus and the Certified Resolution of the Board of Directors of Amerigon Incorporated Establishing and Designating the Relative Rights and Preferences of Series C 8% Convertible Preferred Stock (the "Certificate of Designation") filed with the Michigan Department of Energy, Labor and Economic Growth ("DELEG").

The law covered by the opinions expressed in this opinion letter is limited to the federal laws of the United States, the laws of the State of Michigan and, as to the Warrants constituting valid and legally binding obligations of the Company, the laws of the State of New York. We express no opinion as to the enforceability of any provision specifying the governing law or forum selection, waiver of service of process and venue, or the waiver of any other rights or defenses.

Based upon our examination of such documents and other matters as we deem relevant, we are of the opinion that (1) the Preferred Shares have been duly authorized and, upon the filing of the Certificate of Designation with DELEG when issued and delivered against payment therefor in accordance with the Registration Statement, the Prospectus and the related Securities Purchase

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Amerigon Incorporated

March 30, 2011

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Agreement, will be legally issued, fully paid and nonassessable, (2) the Warrants, when executed, issued and delivered against payment therefor as contemplated by and in accordance with the Registration Statement, the Prospectus, the Certificate of Designation, the related Securities Purchase Agreement and the terms of the Warrants, will be legally issued, fully paid and nonassessable and will constitute legal, valid and binding obligations of the Company, enforceable against the Company in accordance with their terms, except as enforcement thereof may be limited by bankruptcy, insolvency, fraudulent conveyance, arrangement, reorganization, moratorium or other similar laws relating to or affecting the enforcement of creditors' rights generally and subject to general principles of equity (regardless of whether considered in a proceeding at law or in equity), (3) the Conversion Shares have been duly authorized and, when issued and delivered against payment therefor in accordance with the Registration Statement, the Prospectus and the terms and conditions of the Certificate of Designation, will be legally issued, fully paid and nonassessable, (4) the Warrant Shares have been duly authorized and, when issued and delivered against payment therefor in accordance with the Registration Statement, the Prospectus and the terms and conditions of the Warrants and the related Securities Purchase Agreement, will be legally issued, fully paid and nonassessable, and (5) the Dividend Shares have been duly authorized by the Company's Board of Directors contingent upon the Company's shareholders voting to increase the authorized shares of Common Stock of the Company; pursuant to the Certificate of Designation, the Dividend Shares cannot be issued unless and until the shareholders pass a vote to increase the authorized shares of Common Stock of the Company; and, upon such approval, when such Dividend Shares are issued and delivered in accordance with the Registration Statement, the Prospectus and the terms and conditions of the Certificate of Designation, such Dividend Shares will be legally issued, fully paid and nonassessable.

We consent to the reference to our firm under the caption "Legal Matters" in the Prospectus and to the filing of this opinion letter as an exhibit to the Registration Statement. In giving such consents, we do not admit that we come within the category of persons whose consent is required under Section 7 of the Act or the rules or regulations of the Commission thereunder.

Very truly yours,

/s/ HONIGMAN MILLER SCHWARTZ AND COHN LLP

KJP/KWB/REW/RZK/MSB

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HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

(313) 465-7000
Fax: (313) 465-8000
honigman.com

March 30, 2011

Amerigon Incorporated
21680 Haggerty Road
Suite 101
Northville, MI 48167

Re: Certain Federal Income Tax Matters

Ladies and Gentlemen:

We have acted as counsel to Amerigon Incorporated, a Michigan corporation (the "Company"), in connection with the offering (the "Offering") by the Company (i) of up to 7,000 shares of the Company's Series C 8% Convertible Preferred Stock, without par value but with a stated value of \$10,000 per share (the "Preferred Shares"), convertible into shares of the Company's Common Stock, without par value (the "Common Stock"), (ii) Common Stock issuable upon conversion or redemption of the Preferred Shares (the "Conversion Shares"), (iii) Common Stock issuable to pay dividends on the Preferred Shares (the "Dividend Shares"), (iv) warrants to purchase up to 1,125,000 shares of the Company's Common Stock, which warrants are issuable only upon the occurrence of certain conditions (the "Warrants"), and (v) Common Stock issuable upon exercise of the Warrants (the "Warrant Shares"), pursuant to a Registration Statement on Form S-3 (File No. 333-171787) (the "Registration Statement"), filed with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Act"), the prospectus, dated January 20, 2011 included in the Registration Statement (the "Base Prospectus"), and the prospectus supplement, dated March 30, 2011, filed with the Commission pursuant to Rule 424(b) of the Rules and Regulations under the Act (the "Prospectus Supplement" and, together with the Base Prospectus, the "Prospectus"). The Conversion Shares, the Dividend Shares and the Warrant Shares, together with the Preferred Shares and the Warrants, are collectively referred to herein as the "Securities." The Securities are to be offered and sold in the manner described in the Registration Statement, the Prospectus and the Certified Resolution of the Board of Directors of Amerigon Incorporated Establishing and Designating the Relative Rights and Preferences of Series C 8% Convertible Preferred Stock (the "Certificate of Designation") filed with the Michigan Department of Energy, Labor and Economic Growth.

We have also acted as counsel to the Company in connection with the preparation of the sections in the Prospectus Supplement captioned "Risk Factors – Risks Related to this Offering and our Preferred Shares and No Acquisition Warrants – There are significant tax risks associated with our Preferred Shares and No Acquisition Warrants" and "Certain U.S. Federal Income Tax Considerations."

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In rendering the opinion stated below, we have examined and, with your consent, relied upon the following documents:

- (i) the Registration Statement and the Prospectus; and
- (ii) Such other records, certificates and documents as we have deemed necessary or appropriate for purposes of rendering the opinion set forth herein.

In our examination of the foregoing documents, we have assumed, with your consent, that (i) the documents are original documents, or true and accurate copies of original documents, and have not been subsequently amended, (ii) the signatures on each original document are genuine, (iii) where any such document required execution by a person, the person who executed the document had proper authority and capacity, (iv) all representations and statements set forth in such documents are and will be true and correct, (v) where any such document imposes obligations on a person, such obligations have been or will be performed or satisfied in accordance with their terms and (vi) the Company at all times has been and will be organized and operated in accordance with the terms of such documents. We have not independently investigated or made separate inquiry into any of the representations, facts or assumptions set forth in such documents or any other documents.

For purposes of rendering the opinion stated below, we have assumed that the Offering contemplated by the foregoing documents has been or will be consummated in accordance with the operative documents.

In rendering the opinion stated below, we have considered and relied upon the Internal Revenue Code of 1986, as amended (the "Code"), the regulations promulgated thereunder (the "Regulations"), administrative rulings and the other interpretations of the Code and Regulations by the courts and the Internal Revenue Service ("IRS"), all as they exist as of the date hereof. It should be noted, however, that the Code, Regulations, judicial decisions, and administrative interpretations are subject to change at any time and, in some circumstances, with retroactive effect. We can give no assurance, therefore, that legislative enactments, administrative changes or court decisions may not be forthcoming that would modify or supersede the opinion stated herein. In addition, there can be no assurance that positions contrary to our opinion will not be taken by the IRS, or that a court considering the issues will not hold contrary to such opinion. Moreover, the opinion set forth below represent our conclusions based upon the documents, facts and assumptions referred to in this opinion letter. Any material amendments to such documents or changes in any significant facts after the date hereof, or inaccuracy of such assumptions, could affect the opinion stated herein.

We express no opinion as to the laws of any jurisdiction other than the federal laws of the United States of America to the extent specifically referred to herein.

Amerigon Incorporated

March 30, 2011

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Based upon and subject to the foregoing, we are of the opinion that the discussions set forth under the sections in the Prospectus Supplement captioned “Risk Factors – Risks Related to this Offering and our Preferred Shares and No Acquisition Warrants – There are significant tax risks associated with our Preferred Shares and No Acquisition Warrants” and “Certain U.S. Federal Income Tax Considerations,” although general in nature, taken together are a fair and accurate summary under current law of the material federal income tax consequences of the purchase or acquisition, ownership, and disposition of the Securities, subject to the qualifications set forth in such discussions.

Other than as expressly stated above, we express no opinion as to any other federal income tax issue or matter relating to the Company. This opinion is expressed as of the date hereof, and we disclaim any undertaking to advise you of any subsequent changes of matters stated, represented, covenanted, or assumed herein or any subsequent changes in applicable law. This opinion is issued to you in connection with the Offering and may not be used or relied upon by any other person or for any other purpose without our express written consent.

Very truly yours,

/s/ HONIGMAN MILLER SCHWARTZ AND COHN LLP

KJP/KWB/RSS/JHC/MSB

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IRS Circular 230 Disclosure: To ensure compliance with requirements imposed by the Internal Revenue Service, we inform you that any federal tax advice contained in this letter was not intended or written by us to be used, and cannot be used by any taxpayer, for the purpose of avoiding federal tax penalties. This letter was written to support the promotion or marketing of the transaction discussed in this letter, and each taxpayer should seek advice based on the taxpayer’s particular circumstances from an independent tax advisor.

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