

APARTMENT INVESTMENT & MANAGEMENT CO
Form 8-K
September 05, 2008

**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): August 28, 2008

APARTMENT INVESTMENT AND MANAGEMENT COMPANY
(Exact name of registrant as specified in its charter)

MARYLAND

(State or other Jurisdiction of
Incorporation)

001-13232

(Commission File Number)

84-1259577

(IRS Employer Identification No.)

**4582 SOUTH ULSTER STREET PARKWAY
SUITE 1100, DENVER, CO**

(Address of Principal Executive Offices)

80237

(Zip Code)

Registrant's telephone number, including area code: **(303) 757-8101**

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))

ITEM 8.01. Other Events.

On August 28, 2008, Apartment Investment and Management Company (“Aimco”) issued a press release relating to the special dividend paid on August 29, 2008, to Aimco’s stockholders of record at the close of business on July 28, 2008. A copy of the press release is filed as Exhibit 99.1 to this Current Report on Form 8-K and incorporated by reference herein.

Accounting principles generally accepted in the United States (GAAP) require that all reported per share data, for current and prior periods, be adjusted to reflect the issuance of the shares in connection with the special dividend as if such shares had been issued at the beginning of the earliest period presented.

Aimco has furnished the material on Exhibit 99.2 to facilitate an understanding of the effect of shares issued in connection with the special dividends declared in December 2007 and July 2008 on previously reported Earnings per share, Funds from Operations per share and Adjusted Funds from Operations per share.

ITEM 9.01. Financial Statements and Exhibits.

| Exhibit Number | Description |
|-------------------|---|
| 99.1 | Aimco Press Release dated August 28, 2008 |
| 99.2 | Aimco Financial and Share Information Adjusted for Special Dividends - September 2008 |

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Dated: September 4, 2008

Apartment Investment and Management Company

/s/ Thomas M. Herzog

Thomas M. Herzog

Executive Vice President and Chief Financial Officer

EXHIBIT INDEX

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