

APARTMENT INVESTMENT & MANAGEMENT CO
Form 8-K
September 10, 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): September 10, 2010

APARTMENT INVESTMENT AND MANAGEMENT COMPANY

(Exact name of registrant as specified in its charter)

MARYLAND

1-13232

84-1259577

(State or other jurisdiction
of incorporation)

(Commission File Number)

(IRS Employer Identification No.)

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

80237

(Address of principal executive offices)

(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

Apartment Investment and Management Company (Aimco) is re-issuing its historical financial statements included in its Annual Report on Form 10-K for the year ended December 31, 2009, to reflect additional properties sold or classified as held for sale during the six months ended June 30, 2010 as discontinued operations in accordance with the requirements of FASB Accounting Standards Codification 205-20 *Discontinued Operations*. These reclassifications have no effect on Aimco s reported net income available to common stockholders or funds from operations.

Additionally, Aimco revised its reportable business segments during the three months ended March 31, 2010. Aimco determined its investment management reporting unit no longer met the requirements for a reportable segment; and in order to provide more meaningful information regarding its real estate operations, Aimco elected to disaggregate information for the prior real estate segment. As a result of these changes, Aimco now has two reportable segments: conventional real estate operations and affordable real estate operations. Accordingly, Aimco has updated Note 17 of the consolidated financial statements and Management s Discussion and Analysis of Financial Condition and Results of Operations included in exhibit 99.1 to be consistent with the new presentation.

As a result of the changes discussed above, Aimco is updating Item 6 Selected Financial Data, Item 7 Management Discussion and Analysis of Financial Condition and Results of Operations and Item 8 Financial Statements and Supplementary Data. All other information contained in the Annual Report on Form 10-K for the year ended December 31, 2009 has not been updated or modified. For more recent information regarding Aimco, please see Aimco s Quarterly Reports on Form 10-Q, Current Reports on Form 8-K and other reports and information filed with or furnished to the Securities and Exchange Commission since February 26, 2010.

ITEM 9.01. Financial Statements and Exhibits.

(d) Exhibits

The following exhibits are filed with this report:

Exhibit Number	Description
23.1	Consent of Independent Registered Public Accounting Firm
99.1	Form 10-K, Item 6. Selected Financial Data
	Form 10-K, Item 7. Management s Discussion and Analysis of Financial Condition and Results of Operations
	Form 10-K, Item 8. Financial Statements and Supplementary Data

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 10, 2010

APARTMENT INVESTMENT AND MANAGEMENT
COMPANY

/s/ Ernest M. Freedman
Ernest M. Freedman
Executive Vice President and Chief Financial Officer

/s/ Paul Beldin
Paul Beldin
Senior Vice President and Chief Accounting Officer