

Atlas Resource Partners, L.P.
Form 8-K/A
October 09, 2013

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 8-K/A

CURRENT REPORT

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

Date of report (Date of earliest event reported): July 31, 2013

Atlas Resource Partners, L.P.

(Exact name of registrant as specified in its chapter)

Delaware
(State or other jurisdiction

of incorporation)

1-35317
(Commission

File Number)

45-3591625
(IRS Employer

Identification No.)

Park Place Corporate Center One

1000 Commerce Drive, Suite 400

Pittsburgh, PA

(Address of principal executive offices)

15275

(Zip Code)

Registrant's telephone number, including area code: 800-251-0171

(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))

Explanatory Note

On August 6, 2013 Atlas Resource Partners, L.P. (ARP) filed a Current Report on Form 8-K (the Original 8-K) to report the completion by ARP Production Company, LLC, ARP's wholly-owned subsidiary, of the previously announced acquisition (the EP Energy Acquisition) of oil and gas assets in the Raton, County Line and Black Warrior basins from EP Energy E&P Company, L.P. (EP Energy) for \$705.9 million in cash, net of purchase price adjustments (the Acquired Assets). This Current Report on Form 8-K/A amends Item 9.01 of the Original 8-K to present certain financial statements for EP Energy and to present certain unaudited pro forma financial information in connection with the EP Energy Acquisition.

Item 9.01. Financial Statements and Exhibits

(a) Financial Statements of Businesses Acquired.

The Acquired Assets' Statements of Combined Revenues and Direct Expenses of Oil and Gas Properties for the period January 1, 2012 to May 24, 2012, the period May 25, 2012 to December 31, 2012, and the year ended December 31, 2011, together with independent auditors' report thereon, and unaudited Statements of Combined Revenues and Direct Expenses for the six months ended June 30, 2013, the period May 25, 2012 to June 30, 2012, and the period January 1, 2012 to May 24, 2012, are filed as Exhibit 99.1 to this Current Report on Form 8-K/A and are incorporated herein by reference.

(b) Pro Forma Financial Information

The unaudited pro forma consolidated balance sheet of ARP as of June 30, 2013, and the related pro forma consolidated statements of operations for the six months ended June 30, 2013 and the year ended December 31, 2012 are filed as Exhibit 99.2 to this Current Report on Form 8-K/A and are incorporated herein by reference.

(d) Exhibits

- 23.1 Consent of Grant Thornton LLP
- 99.1 Statements of Combined Revenues and Direct Expenses of Oil and Gas Properties for the period ended January 1, 2012 to May 24, 2012, the period May 25, 2012 to December 31, 2012, and the year ended December 31, 2011, together with independent auditors' report thereon, and unaudited Statements of Combined Revenues and Direct Expenses for the six months ended June 30, 2013, the period May 25, 2012 to June 30, 2012, and the period January 1, 2012 to May 24, 2012
- 99.2 Unaudited pro forma consolidated financial statements

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 thereunto duly authorized.

Dated: October 9, 2013

ATLAS RESOURCE PARTNERS, L.P.

By: Atlas Resource Partners GP, LLC, its general partner

By: /s/ Sean P. McGrath

Name: Sean P. McGrath

Its: Chief Financial Officer

EXHIBIT INDEX

| Exhibit No. | Description |
|-------------|--|
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