

TOWER AUTOMOTIVE INC

Form 8-K

May 31, 2007

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**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): May 31, 2007**  
**TOWER AUTOMOTIVE, INC.**  
(Exact name of Registrant as specified in its charter)

<b>Delaware</b> (State or other jurisdiction of incorporation)	<b>1-12733</b> (Commission File Number)	<b>41-1746238</b> (IRS Employer Identification No.)
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<b>27175 Haggerty Rd., Novi, Michigan</b> (Address of principal executive office)	<b>48377</b> (Zip Code)
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Registrant's telephone number,  
including area code:  
**(248) 675-6000**

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))
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Monthly Operating Report

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**Item 7.01 Regulation FD Disclosure.**

On May 31, 2007, Tower Automotive, Inc., a Delaware corporation (the Company ), together with its domestic subsidiaries (collectively, the Debtors ), filed their Monthly Operating Report covering the month ended April 30, 2007 (the Monthly Operating Report ), with the United States Bankruptcy Court for the Southern District of New York (the Bankruptcy Court ). A copy of the Monthly Operating Report is attached to, and incorporated by reference in, this Current Report on Form 8-K as Exhibit 99.1.

The Monthly Operating Report is limited in scope, covers a limited time period, and has been prepared solely for the purpose of complying with the monthly reporting requirements of the Bankruptcy Court. The Company s foreign subsidiaries have not filed for bankruptcy protection, and financial information regarding such foreign subsidiaries is not included with the Monthly Operating Report. The financial information in the Monthly Operating Report is unaudited and does not purport to show the financial statements of any of the Debtors in accordance with accounting principles generally accepted in the United States ( GAAP ), and therefore excludes items required by GAAP, such as certain reclassifications, eliminations, accruals, and disclosure items. The Company cautions readers not to place undue reliance upon the Monthly Operating Report. There can be no assurance that such information is complete. The Monthly Operating Report may be subject to revision. The Monthly Operating Report is in a format required by the Bankruptcy Code and should not be used for investment purposes. The information in the Monthly Operating Report should not be viewed as indicative of future results.

The Monthly Operating Report is being furnished for informational purposes only and is not deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that section. Registration statements or other documents filed with the SEC shall not incorporate the Monthly Operating Report or any other information set forth in this Current Report on Form 8-K by reference, except as otherwise expressly stated in such filing.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

99.1 Monthly Operating Report of Tower Automotive, Inc. and its domestic subsidiaries for the month of April 2007, filed with the United States Bankruptcy Court for the Southern District of New York on May 31, 2007.

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**SIGNATURE**

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: May 31, 2007

TOWER AUTOMOTIVE, INC.  
(Registrant)

By /s/ James A. Mallak

James A. Mallak  
Chief Financial Officer

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