

ENCORE ACQUISITION CO

Form 8-K/A

May 23, 2007

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 8-K/A
(Amendment No. 1)
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 7, 2007

ENCORE ACQUISITION COMPANY

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

001-16295
(Commission
File Number)

75-2759650
(IRS Employer
Identification No.)

777 Main Street, Suite 1400, Fort Worth, Texas
(Address of principal executive offices)

76102
(Zip Code)

Registrant's telephone number, including area code: **(817) 877-9955**

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))
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EXPLANATORY NOTE

On March 13, 2007, Encore Acquisition Company filed a Current Report on Form 8-K (the Initial Report) to report, among other things, the closing of its purchase of certain oil and natural gas properties and related assets in the Big Horn Basin of Wyoming and Montana (the Big Horn Basin Assets) from Clear Fork Pipeline Company, Howell Petroleum Corporation and Kerr-McGee Oil & Gas Onshore LP. This Current Report on Form 8-K/A (the Amendment) amends and supplements the Initial Report to include the audited financial statements and unaudited pro forma financial statements of the Big Horn Basin Assets required by Item 9.01. No other amendments to the Initial Report are being made by the Amendment.

Item 9.01 Financial Statements and Exhibits

(a) Financial Statements of Businesses Acquired

Audited Statements of Revenues and Direct Operating Expenses of the Anadarko Elk Basin Assets for the years ended December 31, 2006, 2005, and 2004, a copy of which is attached as Exhibit 99.1 to this Current Report on Form 8-K/A and is incorporated by reference.

Audited Statements of Revenues and Direct Operating Expenses of the Anadarko Gooseberry Assets for the years ended December 31, 2006, 2005, and 2004, a copy of which is attached as Exhibit 99.2 to this Current Report on Form 8-K/A and is incorporated by reference.

Unaudited Statements of Revenues and Direct Operating Expenses of the Big Horn Basin Assets (consisting of the Anadarko Elk Basin Assets and the Anadarko Gooseberry Assets) for the three months ended March 31, 2007 and 2006, a copy of which is attached as Exhibit 99.3 to this Current Report on Form 8-K/A and is incorporated by reference.

(b) Pro Forma Financial Information

Unaudited Pro Forma Financial Statements as of December 31, 2006 and for the year then ended, a copy of which is attached as Exhibit 99.4 to this Current Report on Form 8-K/A and is incorporated by reference.

(d) Exhibits

23.1 Consent of KPMG LLP.

99.1 Audited Statements of Revenues and Direct Operating Expenses of the Anadarko Elk Basin Assets for the years ended December 31, 2006, 2005, and 2004.

99.2 Audited Statements of Revenues and Direct Operating Expenses of the Anadarko Gooseberry Assets for the years ended December 31, 2006, 2005, and 2004.

99.3 Unaudited Statements of Revenues and Direct Operating Expenses of the Big Horn Basin Assets (consisting of the Anadarko Elk Basin Assets and the Anadarko Gooseberry Assets) for the three months ended March 31, 2007 and 2006.

99.4 Unaudited Pro Forma Financial Statements as of December 31, 2006 and for the year then ended and for the three months ended March 31, 2007.

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 hereunto duly authorized.

ENCORE ACQUISITION COMPANY

Date: May 23, 2007

By: /s/ Robert C. Reeves
Robert C. Reeves
*Senior Vice President, Chief Financial
Officer,
and Treasurer*

INDEX TO EXHIBITS

Exhibit No. **Description**