

ATLAS PIPELINE PARTNERS LP

Form 8-K/A

September 14, 2007

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 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 27, 2007

Commission file number 1-14998

ATLAS PIPELINE PARTNERS, L.P.

(Exact name of registrant as specified in its charter)

Delaware

(State of incorporation or organization)

23-3011077

(I.R.S. Employer Identification No.)

1550 Coraopolis Heights Road, Moon Township, Pennsylvania 15108

(Address of principal executive offices) (Zip code)

Registrant's telephone number, including area code: (412) 262-2830

(Former name or former address, if changed since last report)

Check the appropriate box 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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Item 9.01 Financial Statements and Exhibits

(a) Financial Statements of Business Acquired

On July 30, 2007, Atlas Pipeline Partners, L.P. (the Partnership) filed a Current Report on Form 8-K dated July 27, 2007 reporting, pursuant to Item 2.01, its acquisition of control of the 100% interest in the natural gas gathering systems and processing plants known as the Chaney Dell System and the approximate 73% interest in natural gas gathering systems and processing plants known as the Midkiff/Benedum System (the Assets) from subsidiaries of Anadarko Petroleum Corporation (collectively, Anadarko). The following consolidated financial statements are attached hereto as Exhibit 5.2, 5.3, 5.4 and 5.5:

Anadarko Chaney Dell System

Combined statements of assets acquired and liabilities assumed and the related revenues and direct operating expenses as of December 31, 2006 and for the years ended December 31, 2006, 2005 and 2004, and the related notes, together with independent auditors report thereon.

Unaudited combined statements of revenues and direct operating expenses for the six months ended June 30, 2007 and 2006.

Anadarko Midkiff/Benedum System

Combined statements of assets acquired and liabilities assumed and the related revenues and direct operating expenses as of December 31, 2006 and for the years ended December 31, 2006, 2005 and 2004, and the related notes, together with independent auditors report thereon.

Unaudited statements of revenues and direct operating expenses for the six months ended June 30, 2007 and 2006.

(b) Pro Forma Financial Information

The unaudited pro forma consolidated balance sheet of the Partnership as of June 30, 2007, and the related pro forma consolidated statements of income for the six months ended June 30, 2007 and the year ended December 31, 2006 and the related notes are attached to this report as Exhibit 5.6.

(c) Exhibits

5.1 Consent of KPMG LLP

5.2 Anadarko Chaney Dell System combined statements of assets acquired and liabilities assumed and the related revenues and direct operating expenses as of December 31, 2006 and for the years ended December 31, 2006, 2005 and 2004, and the related notes, together with independent auditors report thereon.

5.3 Anadarko Chaney Dell System combined statements of revenues and direct operating expenses for the six months ended June 30, 2007 and 2006.

5.4 Anadarko Midkiff/Benedum System combined statements of assets acquired and liabilities assumed and the related revenues and direct operating expenses as of December 31, 2006 and for the years ended December 31, 2006, 2005 and 2004, and the related notes, together with the independent auditors report thereon.

5.5 Anadarko Midkiff/Benedum System combined statements of revenues and direct operating expenses for the six months ended June 30, 2007 and 2006.

5.6 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 hereunto duly authorized.

Atlas Pipeline Partners, L.P.
By Atlas Pipeline Partners GP, LLC, its
General Partner

September 14, 2007

By: /s/ Matthew A. Jones
Matthew A. Jones
Chief Financial Officer