

FIRST ACCEPTANCE CORP /DE/

Form 8-K

May 10, 2007

**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 10, 2007 (May 10, 2007)

FIRST ACCEPTANCE CORPORATION
(Exact Name of Registrant as Specified in Charter)

Delaware

1-6802

75-1328153

(State or Other Jurisdiction
of Incorporation)

(Commission File Number)

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

**3322 West End Ave, Suite 1000
Nashville, Tennessee**

37203

(Address of Principal Executive Offices)

(Zip Code)

(615) 844-2800

(Registrant's Telephone Number, Including Area Code)

**3813 Green Hills Village Drive
Nashville, Tennessee 37215**

(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))
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Item 2.02. Results of Operations and Financial Condition.

On May 10, 2007, First Acceptance Corporation issued a press release announcing its results of operations for the third quarter ended March 31, 2007 of its fiscal year ending June 30, 2007. The text of the release is set forth in Exhibit 99.

Item 7.01. Regulation FD Disclosure.

On May 10, 2007, First Acceptance Corporation issued a press release announcing its results of operations for the third quarter ended March 31, 2007 of its fiscal year ending June 30, 2007. The text of the release is set forth in Exhibit 99.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

99 Press release dated May 10, 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.

FIRST ACCEPTANCE CORPORATION

By: /s/ Stephen J. Harrison
Stephen J. Harrison
President and Chief Executive Officer

Date: May 10, 2007

INDEX TO EXHIBITS

Exhibit No.	Description
99	Press release dated May 10, 2007