

Atlas Resource Partners, L.P.  
Form 8-K/A  
January 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): December 20, 2012

**Atlas Resource Partners, L.P.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction  
of incorporation)

**1-35317**  
(Commission  
File Number)

**45-3591625**  
(IRS Employer  
Identification No.)

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**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 December 26, 2012, Atlas Resource Partners, L.P. ( ARP ) filed a Current Report on Form 8-K (the Original 8-K ) to report the completion by Atlas Barnett, LLC, an indirect wholly owned subsidiary of ARP, of the acquisition of DTE Gas Resources, LLC. This Current Report on Form 8-K/A amends Item 9.01 of the Original 8-K to present certain financial statements for DTE Gas Resources, LLC and to present certain unaudited pro forma financial information in connection with the acquisition.

**Item 9.01. Financial Statements and Exhibits**

**(a) Financial Statements of Businesses Acquired.**

DTE Gas Resources, LLC unaudited balance sheets as of September 30, 2012 and December 31, 2011, statements of operations, equity and cash flows for the nine months ended September 30, 2012 and 2011, and notes to the financial statements are filed as Exhibit 99.1 to this Current Report on Form 8-K/A and are incorporated by reference herein.

DTE Gas Resources, LLC audited balance sheet as of December 31, 2011, statements of operations, equity and cash flows and notes to the financial statements for the year ended December 31, 2011, together with independent auditors' report thereon, are filed as Exhibit 99.2 to this Current Report on Form 8-K/A and are incorporated by reference herein.

**(b) Pro Forma Financial Information**

The unaudited pro forma consolidated combined balance sheet of ARP as of September 30, 2012, and the related pro forma consolidated combined statements of operations for the nine months ended September 30, 2012 and the year ended December 31, 2011 are filed as Exhibit 99.3 to this Current Report on Form 8-K/A and are incorporated by reference herein.

**(d) Exhibits**

23.1 Consent of Grant Thornton, LLP

99.1 DTE Gas Resources, LLC unaudited balance sheets as of September 30, 2012 and December 31, 2011, statements of operations, equity and cash flows for the nine months ended September 30, 2012 and 2011, and notes to the financial statements

99.2 DTE Gas Resources, LLC audited balance sheet as of December 31, 2011, statements of operations, equity and cash flows for the year ended December 31, 2011 and notes to the financial statements

99.3 Unaudited pro forma consolidated combined 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: January 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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99.2	DTE Gas Resources, LLC audited balance sheet as of December 31, 2011, statements of operations, equity and cash flows for the year ended December 31, 2011 and notes to the financial statements
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