

CREDIT ACCEPTANCE CORP

Form 8-K

November 04, 2008

**Table of Contents**

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 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): October 31, 2008  
CREDIT ACCEPTANCE CORPORATION  
(Exact name of registrant as specified in its charter)**

Michigan	000-20202	38-1999511
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

25505 West Twelve Mile Road Southfield, Michigan	48034-8339
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(Address of principal executive offices)	(Zip Code)
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Registrant's telephone number, including area code: 248-353-2700

Not Applicable

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:

- Written communication 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))

**TABLE OF CONTENTS**

Item 2.02. Results of Operations and Financial Condition

Item 9.01 Financial Statements and Exhibits

SIGNATURES

EX-99.1

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**Table of Contents**

**Item 2.02. Results of Operations and Financial Condition.**

On October 31, 2008, Credit Acceptance Corporation (the Company ), issued a press release announcing its financial results for the three and nine month periods ended September 30, 2008. The press release is attached as Exhibit 99.1 to this Form 8-K and incorporated herein by reference.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

99.1 Press Release dated October 31, 2008.

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**Table of Contents**

**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.

CREDIT ACCEPTANCE  
CORPORATION

By: /s/ Kenneth S. Booth

Kenneth S. Booth  
Chief Financial Officer  
November 4, 2008