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APARTMENT INVESTMENT & MANAGEMENT CO Form 8-K November 15, 2011

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): November 15, 2011

For the fiscal year ended December 31, 2010

APARTMENT INVESTMENT AND MANAGEMENT COMPANY

(Exact name of registrant as specified in its charter)

MARYLAND 1-13232 84-1259577

(State or other jurisdiction of incorporation)

(Commission File Number)

(IRS Employer Identification No.)

4582 SOUTH ULSTER STREET PARKWAY SUITE 1100, DENVER, CO

80237

(Address of principal executive offices)

(Zip Code)

Registrant s telephone number, including area code: (303) 757-8101

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:

- o 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)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 8.01. Other Events

Apartment Investment and Management Company (Aimco) is re-issuing the historical financial statements included in its Annual Report on Form 10-K for the year ended December 31, 2010, to reflect additional properties sold or classified as held for sale during the nine months ended September 30, 2011 as discontinued operations in accordance with the requirements of FASB Accounting Standards Codification 205-20, *Discontinued Operations*. These reclassifications have no effect on Aimco s reported net income or loss available to common stockholders or funds from operations.

As a result of the changes discussed above, Aimco is updating Item 6 Selected Financial Data, Item 7 Management Discussion and Analysis of Financial Condition and Results of Operations and Item 8 Financial Statements and Supplementary Data. All other information contained in the Annual Report on Form 10-K for the year ended December 31, 2010 has not been updated or modified. For more recent information regarding Aimco, please see Aimco s Quarterly Report on Form 10-Q, Current Reports on Form 8-K and other reports and information filed with or furnished to the Securities and Exchange Commission since February 25, 2011.

ITEM 9.01. Financial Statements and Exhibits.

(d) Exhibits

The following exhibits are filed with this report:

| Exhibit Number | Description |
|----------------|---|
| | · |
| 23.1 | Consent of Independent Registered Public Accounting Firm |
| 99.1 | Form 10-K, Item 6. Selected Financial Data |
| | Form 10-K, Item 7. Management s Discussion and Analysis of Financial Condition and Results of |
| | Operations |
| | Form 10-K, Item 8. Financial Statements and Supplementary Data |
| 101.INS | XBRL Instance Document |
| 101.SCH | XBRL Taxonomy Extension Schema Document |
| 101.CAL | XBRL Taxonomy Extension Calculation Linkbase Document |
| 101.LAB | XBRL Taxonomy Extension Labels Linkbase Document |
| 101.PRE | XBRL Taxonomy Extension Presentation Linkbase Document |
| 101.DEF | XBRL Taxonomy Extension Definition Linkbase Document |
| | |

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Dated: November 15, 2011

APARTMENT INVESTMENT AND MANAGEMENT COMPANY

/s/ Ernest M. Freedman

Ernest M. Freedman Executive Vice President and Chief Financial Officer

/s/ Paul Beldin

Paul Beldin Senior Vice President and Chief Accounting Officer