Amtrust Financial Services, Inc. Form 8-K/A November 13, 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 (D Reported)	Date of Earliest Event	Septer	nber 7, 2007		
AmTrust Financia Inc.	al Services,				
(Exact name of re specified in its	0				
Delaware		001-33143		04-3106389	
(State or other juri	isdiction	(Commission		IRS Employer	
of incorporation)		File Number	;)	Identification No.)	
59 Maiden Lane, 6th Floor, New York, New York10038(Address of principal executive offices)(Zip Code)					
(Address of princi	ipar executive offices)				
Registrant's telephone number, including area (212) 220-7120 code					
(Former name of	or former				
address, if changed since last					
report.	)				
	riate box below if the F er any of the following		•		y the filing obligation of
o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)					
o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)					
o Pre-commencer	ment communications J	pursuant to R	ule 14d-2(b) une	der the Exchange Act (	(17 CFR 240.14d-2(b))
o Pre-commencer	ment communications p	pursuant to R	ule 13e-4(c) und	ler the Exchange Act (	17 CFR 240.133-4 (c))

### Item 2.01 COMPLETION OF ACQUISITION OR DISPOSITION OF ASSETS.

As previously reported in the Current Report on Form 8-K dated September 7, 2007, AmTrust Financial Services, Inc. (the "Company") completed the acquisition of Associated Industries Insurance Services, Inc. ("Associated") and its wholly-owned subsidiary, Associated Industries Insurance Company, Inc. pursuant to the Stock Purchase Agreement (the "Agreement"), dated June 25, 2007, by and among the Company, Associated and the Sellers named therein. This Amendment No. 1 on Form 8-K/A amends and supplement the September 7, 2007 Form 8-K of the Company to include financial statements and pro forma financial information.

Item 9.01

# FINANCIAL STATEMENTS AND EXHIBITS.

(a) Financial statements of business acquired.

The following financial statements required by Item 9.01(a) of form 8-K are attached hereto as Exhibit 99.1 and 99.2.

Exhibit 99.1

(i) Interim Unaudited Condensed Consolidated Financial Statements

Condensed Consolidated Balance Sheets as of June 30, 2007 and December 31, 2006

Unaudited Condensed Consolidated Statements of Income and Comprehensive Net Income for the six months ended June 30, 2007 and June 30, 2006

Unaudited Condensed Consolidated Statements of Cash Flows for the six months ended June 30, 2007 and June 30, 2006.

Notes to the Unaudited Condensed Consolidated Financial Statements

Exhibit 99.2

(ii) Annual Consolidated Financial Statements

Report of Independent Registered Public Accounting Firm

Consolidated Balance Sheet as of December 31, 2006

Consolidated Statement of Income and Comprehensive Net Income for the year ended December 31, 2006

Consolidated Statement of Changes in Shareholders' Equity for the year ended December 31, 2006

Consolidated Statement of Cash Flows for the year ended December 31, 2006

Notes to Consolidated Financial Statements

(b) Pro Forma financial information

The following unaudited condensed consolidated pro forma financial information required by Item 9.01(b) of Form 8-K is attached as Exhibit 99.3.

Unaudited Pro Forma Financial Information Unaudited Condensed Consolidated Pro Forma Balance Sheet as of June 30, 2007 Unaudited Condensed Consolidated Pro Forma Statement of Income for the six months ended June 30, 2007 Unaudited Condensed Consolidated Pro Forma Statement of Income for the year ended December 31, 2006 Notes to Unaudited Condensed Consolidated Pro Forma Financial Statements

(c) Not applicable(d) Exhibits.

Exhibit Number	Description			
23.1	Consent of Johnson Lambert & Co. LLP			
99.1	Condensed Consolidated Balance Sheets as of June 30, 2007 and December 31, 2006; Unaudited			
	Condensed Consolidated Statements of Income and Comprehensive Net Income for the six months			
	ended June 30, 2007 and June 30, 2006; Unaudited Condensed Consolidated Statements of Cash			
	Flows for the six months ended June 30, 2007 and June 30, 2006; Notes to the Unaudited			
	Condensed Consolidated Financial Statements			
99.2	Report of Independent Registered Public Accounting Firm Consolidated Balance Sheet as of			
	December 31, 2006; Consolidated Statement of Income and Comprehensive Net Income for the year			
	ended December 31, 2006; Consolidated Statement of Changes in Shareholders' Equity for the year			
	ended December 31, 2006; Consolidated Statement of Cash Flows for the year ended December 31,			
	2006; Notes to Consolidated Financial Statements			
99.3	Unaudited Condensed Consolidated Pro Forma Balance Sheet as of June 30, 2007; Unaudited			
	Condensed Consolidated Pro Forma Statement of Income for the six months ended June 30, 2007;			
	Unaudited Condensed Consolidated Pro Forma Statement of Income for the year ended December			
	31, 2006; Notes to Unaudited Condensed Consolidated Pro Forma 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.

AmTrust Financial Services, Inc.

(Registrant)

Date: November 13, 2007

/s/ Ronald Pipoly

Ronald Pipoly Chief Financial Officer