

ENCORE ACQUISITION CO

Form 8-K

August 03, 2006

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**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): August 2, 2006  
ENCORE ACQUISITION COMPANY  
(Exact name of registrant as specified in its charter)**

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

**001-16295**  
(Commission  
File Number)

**75-2759650**  
(IRS Employer  
Identification No.)

**777 Main Street, Suite 1400, Fort Worth, Texas**  
(Address of principal executive offices)

**76102**  
(Zip Code)

Registrant's telephone number, including area code: **(817) 877-9955**

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 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 August 2, 2006, Encore Acquisition Company (the Company ) issued a press release announcing its unaudited second quarter 2006 results. A copy of the press release is furnished as Exhibit 99.1 to this Form 8-K.

In addition to financial results determined in accordance with generally accepted accounting principles ( GAAP ), the attached second quarter 2006 earnings release also includes earnings before derivative fair value loss, which is a non-GAAP financial measure (as defined under the SEC s Regulation G). Management believes the exclusion of derivative fair value loss enables it to more effectively evaluate the Company s operations period over period and to identify operating trends that could otherwise be masked by the excluded item.

The information being furnished pursuant to Item 2.02 of this Form 8-K and in Exhibit 99.1 shall not be deemed to be filed for the purposes of Section 18 of the Securities Exchange Act of 1934 (the Exchange Act ) or otherwise subject to the liabilities of that section, nor shall it be incorporated by reference into a filing under the Securities Act of 1933, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

**Item 9.01 Financial Statements and Exhibits**

(c) Exhibits

The exhibit listed below is being furnished pursuant to Item 2.02 of this Form 8-K:

99.1 Press Release Dated August 2, 2006 regarding unaudited second quarter 2006 results

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**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.

**ENCORE ACQUISITION COMPANY**

Date: August 2, 2006

By: /s/ Robert C. Reeves

Robert C. Reeves  
Senior Vice President, Chief Accounting Officer and  
Controller

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Exhibit No. Description

99.1 Press Release Dated August 2, 2006 regarding unaudited second quarter 2006 results