

APARTMENT INVESTMENT & MANAGEMENT CO
Form 10-Q/A
August 16, 2010

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

**Form 10-Q/A
Amendment No. 1**

(Mark One)

**QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934**

**For the quarterly period ended June 30, 2010
OR**

**TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934**

**For the transition period from _____ to _____
Commission File Number 1-13232**

Apartment Investment and Management Company
(Exact name of registrant as specified in its charter)

Maryland
(State or other jurisdiction of
incorporation or organization)

84-1259577
(I.R.S. Employer
Identification No.)

4582 South Ulster Street Parkway, Suite 1100
Denver, Colorado
(Address of principal executive offices)

80237
(Zip Code)

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

Not Applicable

(Former name, former address, and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting
company

(Do not check if a smaller
reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes
o No

The number of shares of Class A Common Stock outstanding as of July 28, 2010: 117,039,285

Explanatory Note

This Form 10-Q/A amends the Quarterly Report on Form 10-Q of Apartment Investment and Management Company for the quarter ended June 30, 2010 filed on July 30, 2010 (the "Form 10-Q") for the sole purpose of furnishing the Interactive Data File as Exhibit 101 in accordance with Rule 405(a)(2) of Regulation S-T.

No other changes have been made to the Form 10-Q. This Form 10-Q/A speaks as of the original filing date of the Form 10-Q, does not reflect events that may have occurred subsequent to the original filing date, and does not modify or update in any way disclosures made in the Form 10-Q.

Users of this data are advised that pursuant to Rule 406T of Regulation S-T, these interactive data files are deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, are deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and otherwise are not subject to liability under those Sections.

ITEM 6. Exhibits

Exhibit Index

EXHIBIT NO. (1)

- | | |
|--------|---|
| 3.1 | Charter (Exhibit 3.1 to Aimco's Annual Report on Form 10-K for the year ended December 31, 2008, is incorporated herein by this reference) |
| 3.2 | Amended and Restated Bylaws (Exhibit 3.2 to Aimco's Current Report on Form 8-K, dated February 2, 2010, is incorporated herein by this reference) |
| 10.1 * | Ninth Amendment to Amended and Restated Senior Secured Credit Agreement, dated as of May 14, 2010, by and among Apartment Investment and Management Company, AIMCO Properties, L.P., and AIMCO/Bethesda Holdings, Inc., as the borrowers, the guarantors and the pledgors named therein and the lenders party thereto |
| 31.1 * | Certification of Chief Executive Officer pursuant to Securities Exchange Act Rules 13a-14(a)/15d-14(a), as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 |
| 31.2 * | Certification of Chief Financial Officer pursuant to Securities Exchange Act Rules 13a-14(a)/15d-14(a), as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 |
| 32.1 * | Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 |
| 32.2 * | Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 |
| 99.1 * | Agreement Regarding Disclosure of Long-Term Debt Instruments |

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

(1) Schedules and supplemental materials to the exhibits have been omitted but will be provided to the Securities and Exchange Commission upon request.

* Previously filed or furnished with Apartment Investment and Management Company's Form 10-Q filed on July 30, 2010.

** In accordance with Regulation S-T, the XBRL-formatted interactive data files that comprise Exhibit 101 to this Quarterly Report on Form 10-Q shall be deemed "furnished" and not "filed."

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.

APARTMENT INVESTMENT AND
MANAGEMENT COMPANY

By: /s/ ERNEST M. FREEDMAN
Ernest M. Freedman
*Executive Vice President and
Chief Financial Officer
(duly authorized officer and
principal financial officer)*

By: /s/ PAUL BELDIN
Paul Beldin
*Senior Vice President and
Chief Accounting Officer*

Date: August 16, 2010

ITEM 6. Exhibits
Exhibit Index

EXHIBIT NO. (1)

3.1 Charter (Exhibit 3.1 to Aimco's Annual Report on Form 10-K for the year ended December 31, 2008, is incorporated herein by this reference)

3.2 Amended and Restated Bylaws (Exhibit 3.2 to Aimco's Current Report on Form 8-K, dated February 2, 2010, is incorporated herein by this reference)

10.1 * Ninth Amendment to Amended and Restated Senior Secured Credit Agreement, dated as of May 14, 2010, by and among Apartment Investment and Management Company, AIMCO Properties, L.P., and AIMCO/Bethesda Holdings, Inc., as the borrowers, the guarantors and the pledgors named therein and the lenders party thereto

31.1 * Certification of Chief Executive Officer pursuant to Securities Exchange Act Rules 13a-14(a)/15d-14(a), as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

31.2 * Certification of Chief Financial Officer pursuant to Securities Exchange Act Rules 13a-14(a)/15d-14(a), as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

32.1 * Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

32.2 * Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

99.1 * Agreement Regarding Disclosure of Long-Term Debt Instruments

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

(1) Schedules and supplemental materials to the exhibits have been omitted but will be provided to the Securities and Exchange Commission upon request.

* Previously filed or furnished with Apartment Investment and Management Company's Form 10-Q filed on July 30, 2010.

** In accordance with Regulation S-T, the XBRL-formatted interactive data files that comprise Exhibit 101 to this Quarterly Report on Form 10-Q shall be deemed “furnished” and not “filed.”