
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 (Date of Earliest Event Reported):

July 14, 2006

Live Nation, Inc.

(Exact name of registrant as specified in its charter)

Delaware

001-32601

20-3247759

(State or other jurisdiction
of incorporation)

(Commission
File Number)

(I.R.S. Employer
Identification No.)

9348 Civic Center Drive, Beverly Hills,
California

90210

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code:

310-867-7000

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 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 8.01 Other Events.

Explanatory Note

This Current Report on Form 8-K/A ("Amendment No. 1") amends the Current Report on Form 8-K filed by Live Nation, Inc. on July 14, 2006 (the "Initial Filing"). The Initial Filing is being amended to reflect revisions to the previously reported reclassification of its 2005 fourth quarter and annual financial information to conform to the current segment presentation. These revisions reclassified costs from other operations to Events and reclassified revenues and costs from Events to Venues and Sponsorship. A summary of the effects of these revisions is attached to this Amendment No. 1 as Exhibit 99.2 and incorporated herein by reference.

These revisions did not result in a change to any other information provided in the Initial Filing for the unaudited quarterly and annual segment financial information. A revised copy of the unaudited quarterly and annual segment financial information is furnished as Exhibit 99.1 to this Amendment No. 1 and incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

The information in the Exhibit Index of this Amendment No. 1 is incorporated into this Item 9.01(d) by reference.

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.

Live Nation, Inc.

December 3, 2006

By: Kathy Willard

*Name: Kathy Willard
Title: Executive Vice President and Chief Accounting
Officer*

Exhibit Index

<u>Exhibit No.</u>	<u>Description</u>
99.1	Revised Segment Financial Information for 2005 (unaudited)
99.2	Summary of Segment Financial Information Revisions (unaudited)

Segment Financial Information for 2005 (unaudited)

	<u>Events</u>	<u>Venues and Sponsorship</u>	<u>Digital Distribution</u>	<u>Other</u>	<u>Corporate</u>	<u>Eliminations</u>	<u>Consolidated and Combined</u>
<i>(in thousands)</i>							
Three months ended March 31, 2005							
Revenue	\$ 344,368	\$ 74,613	\$ 9,862	\$ 20,497	\$ —	\$ (4,857)	\$ 444,483
Direct operating expenses	285,607	26,488	393	6,960	—	(4,814)	314,634
Selling, general and administrative expenses	66,296	45,638	749	10,363	—	(15)	123,031
Depreciation and amortization	2,324	11,307	76	641	1,129	—	15,477
Loss (gain) on sale of operating assets.	(42)	(129)	—	(183)	(3)	—	(357)
Corporate expenses	—	—	—	—	19,224	—	19,224
Operating income (loss)	\$ (9,817)	\$ (8,691)	\$ 8,644	\$ 2,716	\$ (20,350)	\$ (28)	\$ (27,526)
Three months ended June 30, 2005							
Revenue	\$ 576,174	\$ 138,733	\$ 17,705	\$ 11,635	\$ —	\$ (2,556)	\$ 741,691
Direct operating expenses	543,237	39,897	708	2,001	—	(2,525)	583,318
Selling, general and administrative expenses	51,782	57,331	734	10,411	—	(31)	120,227
Depreciation and amortization	2,187	11,288	87	623	1,097	—	15,282
Loss (gain) on sale of operating assets.	(68)	(174)	—	7	(25)	—	(260)
Corporate expenses	—	—	—	—	7,866	—	7,866
Operating income (loss)	\$ (20,964)	\$ 30,391	\$ 16,176	\$ (1,407)	\$ (8,938)	\$ —	\$ 15,258
Three months ended September 30, 2005							
Revenue	\$ 732,219	\$ 215,495	\$ 29,216	\$ 23,489	\$ —	\$ (2,005)	\$ 998,414
Direct operating expenses	701,119	73,260	1,049	7,879	—	(2,027)	781,280
Selling, general and administrative expenses	52,620	56,777	884	17,881	—	(21)	128,141
Depreciation and amortization	2,566	11,646	63	456	902	—	15,633
Loss (gain) on sale of operating assets.	(12)	203	—	—	—	—	191
Corporate expenses	—	—	—	—	11,301	—	11,301
Operating income (loss)	\$ (24,074)	\$ 73,609	\$ 27,220	\$ (2,727)	\$ (12,203)	\$ 43	\$ 61,868
Three months ended December 31, 2005							
Revenue	\$ 613,415	\$ 107,029	\$ 15,793	\$ 17,801	\$ —	\$ (1,781)	\$ 752,257
Direct operating expenses	590,921	38,316	909	3,333	—	(1,786)	631,693
Selling, general and administrative expenses	77,756	65,168	786	3,806	—	(8)	147,508
Depreciation and amortization	2,554	14,361	52	395	868	—	18,230
Loss (gain) on sale of operating assets.	2,283	(5)	—	914	2,093	—	5,285
Corporate expenses	—	—	—	—	12,324	—	12,324
Operating income (loss)	\$ (60,099)	\$ (10,811)	\$ 14,046	\$ 9,353	\$ (15,285)	\$ 13	\$ (62,783)
Year ended December 31, 2005							
Revenue	\$ 2,266,176	\$ 535,870	\$ 72,576	\$ 73,422	\$ —	\$ (11,199)	\$ 2,936,845
Direct operating expenses	2,120,884	177,961	3,059	20,173	—	(11,152)	2,310,925
Selling, general and administrative expenses	248,454	224,914	3,153	42,461	—	(75)	518,907

Depreciation and amortization	9,631	48,602	278	2,115	3,996	—	64,622
Loss (gain) on sale of operating assets.	2,161	(105)	—	738	2,065	—	4,859
Corporate expenses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>50,715</u>	<u>—</u>	<u>50,715</u>
Operating income (loss)	<u>\$ (114,954)</u>	<u>\$ 84,498</u>	<u>\$ 66,086</u>	<u>\$ 7,935</u>	<u>\$ (56,776)</u>	<u>\$ 28</u>	<u>\$ (13,183)</u>

Summary of Segment Financial Information Revisions (unaudited)

The following table details out only the line items that were changed by Segment. See Exhibit 99.1 for the full Segment Financial Information for 2005.

	Events		Venues and Sponsorship		Other	
	Revised	Previously Reported	Revised	Previously Reported	Revised	Previously Reported
<i>(in thousands)</i>						
Three months ended December 31, 2005						
Revenue	\$ 613,415	\$ 613,524	\$107,029	\$ 106,920	\$17,801	\$ 17,801
Direct operating expenses	\$ 590,921	\$ 580,884	\$ 38,316	\$ 38,212	\$ 3,333	\$ 13,474
Selling, general and administrative expenses	\$ 77,756	\$ 82,130	\$ 65,168	\$ 60,794	\$ 3,806	\$ 3,806
Operating income (loss)	\$ (60,099)	\$ (54,327)	\$ (10,811)	\$ (6,442)	\$ 9,353	\$ (788)
Year ended December 31, 2005						
Revenue	\$2,266,176	\$ 2,266,285	\$535,870	\$ 535,761	\$73,422	\$ 73,422
Direct operating expenses	\$2,120,884	\$ 2,110,847	\$177,961	\$ 177,857	\$20,173	\$ 30,314
Selling, general and administrative expenses	\$ 248,454	\$ 252,828	\$224,914	\$ 220,540	\$42,461	\$ 42,461
Operating income (loss)	\$ (114,954)	\$ (109,182)	\$ 84,498	\$ 88,867	\$ 7,935	\$ (2,206)