



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

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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 hereunto duly authorized.

AmTrust Financial Services, Inc.

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(Registrant)

Date: November 13, 2007

/s/ Ronald Pipoly

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Ronald Pipoly  
Chief Financial Officer

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