

EPL OIL & GAS, INC.  
Form 8-K/A  
September 21, 2012

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K/A**

(Amendment No. 1)

**CURRENT REPORT**

Pursuant to Section 13 OR 15(d) of the  
Securities Exchange Act of 1934

**Date of Report: September 21, 2012 (Date of earliest event reported: March 8, 2012)**

**EPL Oil & Gas, Inc.**

(Exact name of registrant as specified in its charter)

Edgar Filing: EPL OIL & GAS, INC. - Form 8-K/A

|   |                             |   |
|---|-----------------------------|---|
| (State or other jurisdiction<br>of incorporation or organization) | (Commission<br>File Number) | (I.R.S. Employer<br>Identification No.) |
|---|-----------------------------|---|

**201 St. Charles Avenue, Suite 3400**

**New Orleans, Louisiana**  
(Address of principal executive offices)

**(504) 569-1875**

**70170**  
(Zip Code)

(Registrant's telephone number, including area code)

**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))

**EXPLANATORY NOTE**

**Item 2.02 Results of Operations and Financial Condition.**

On March 9, 2012, Energy Partners, Ltd. ( EPL or the Company ) filed a Current Report on Form 8-K reporting the issuance on March 8, 2012 of a press release announcing financial and operational results for the quarter and year ended December 31, 2011. A copy of the press release issued by the Company was attached as Exhibit 99.1 but it did not contain the Consolidated Statements of Operations, which had been included in the press release published on the Company's website and released to news wire services on March 8, 2012. The Company is filing this Amendment No. 1 to replace Exhibit 99.1 of the original Form 8-K filed on March 9, 2012. However, the press release published on the Company's website and released to news wire services on March 8, 2012, remains correct.

The information furnished pursuant to this Item 2.02, including Exhibit 99.1, shall not be deemed to be filed for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and will not be incorporated by reference into any registration statement filed under the Securities Act of 1933, as amended, unless specifically identified therein as being incorporated therein by reference.

**Item 9.01 Financial Statements and Exhibits.**

| Exhibit No. | Description  |
|-------------|--|
| 99.1*       | Press Release dated March 8, 2012 announcing results for the quarter and year ended December 31, 2011. |

\* Furnished herewith

**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.

Dated: September 21, 2012

EPL Oil & Gas, Inc.

By: /s/ David P. Cedro  
**David P. Cedro**

**Senior Vice President, Chief Accounting Officer,**

**Treasurer and Secretary**

Page 3 of 4

**EXHIBIT INDEX**

| Exhibit No. | Description  |
|-------------|--|
| 99.1*       | Press Release dated March 8, 2012 announcing results for the quarter and year ended December 31, 2011. |

\* Furnished herewith