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CREDIT ACCEPTANCE CORPORATION Form 8-K September 16, 2004

> UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, DC 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): SEPTEMBER 15, 2004

CREDIT ACCEPTANCE CORPORATION (Exact Name of Registrant as Specified in its Charter)

Commission File Number 000-20202

MICHIGAN 38-1999511 (State or other jurisdiction (I.R.S. Employer Identification No.) of incorporation or organization)

25505 W. TWELVE MILE ROAD, SUITE 3000 48034-8339 SOUTHFIELD, MICHIGAN (Zip Code) (Address of Principal Executive Offices)

(Registrant's telephone number, including area code): (248) 353-2700

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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On September 15, 2004, Credit Acceptance Corporation (the "Company") issued a press release announcing the final results of its modified Dutch auction tender offer, which expired at 5:00 p.m. on September 9, 2004. The press release, dated September 15, 2004, is attached as Exhibit 99.1 to this Form 8-K.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits.

99.1 Press Release dated September 15, 2004

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.

CREDIT ACCEPTANCE CORPORATION (Registrant)

By: /s/ Douglas W. Busk

Douglas W. Busk Treasurer September 16, 2004

INDEX OF EXHIBITS

EXHIBIT NO.	DESCRIPTION
99.1	Press Release dated September 15, 2004