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CREDIT ACCEPTANCE CORPORATION Form 8-K September 15, 2006

> 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, 2006

CREDIT ACCEPTANCE CORPORATION (Exact name of registrant as specified in its charter)

Commission File Number 000-20202

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

25505 W. TWELVE MILE ROAD, SUITE 3000	
SOUTHFIELD, MICHIGAN	48034-8339
(Address of principal executive offices)	(Zip Code)

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))

ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On September 15, 2006, Credit Acceptance Corporation (the "Company"), issued a press release announcing operational data for the two months ended August 31, 2006. The press release is attached as Exhibit 99.1 to this Form 8-K and incorporated herein by reference.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits.

99.1 Press Release dated September 15, 2006

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/ Kenneth S. Booth

Kenneth S. Booth Chief Financial Officer September 15, 2006

EXHIBIT INDEX

EXHIBIT NO. EXHIBIT

99.1 Press Release dated September 15, 2006