

ALLIANCE ONE INTERNATIONAL, INC.

Form 8-K

June 12, 2007

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 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): June 12, 2007 (June 11, 2007)

Alliance One International, Inc.
(Exact name of registrant as specified in its charter)

Virginia

001-13684

54-1746567

(State or other
jurisdiction of
Incorporation)

(Commission File Number)

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

8001 Aerial Center Parkway
Morrisville, NC 27560-8417
(Address of principal executive offices)

(919) 379-4300
(Registrant's telephone number, including area code)

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))

Alliance One International, Inc.

ITEM 2.02 Results of Operations and Financial Condition

On June 11, 2007, Alliance One International, Inc. (the Company) issued a press release announcing that it is restating the first three quarters of results for fiscal year 2007 to correct a cumulative understatement of income tax expense. For the quarter ended June 30, 2006, the two quarters ended September 30, 2006, and the three quarters ended December 31, 2006, the cumulative understatements are \$1.5 million, \$4.0 million and \$8.7 million, respectively. The Company plans to amend and restate its Quarterly Reports on Form 10-Q for each of these periods, and to file its Annual Report on Form 10-K for fiscal year 2007 as soon as practicable. A copy of the press release, dated June 11, 2007, is attached hereto as Exhibit 99.1

The information in this Item 2.02 of Form 8-K and Exhibit 99.1 shall not be deemed to be filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, (the Exchange Act) or otherwise subject to the liabilities of that section, and shall not be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, regardless of any general incorporation by reference language contained therein, except as shall be expressly set forth by specific release in such a filing.

ITEM 9.01 Financial Statements and Exhibits

(c) Exhibits

Exhibit No.

Description

99.1

Press release dated June 11, 2007

Alliance One International, Inc.

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.

Date: June 12, 2007

Alliance One International, Inc.
(Registrant)

/s/ Thomas G. Reynolds

Thomas G. Reynolds
Vice President - Controller
(Chief Accounting Officer)