

PINNACLE ENTERTAINMENT INC  
Form 8-K  
March 03, 2009

**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): March 3, 2009**

**PINNACLE ENTERTAINMENT, INC.**  
(Exact name of registrant as specified in its charter)

<b>Delaware</b> (State or other Jurisdiction of Incorporation)	<b>001-13641</b> (Commission File Number)	<b>95-3667491</b> (IRS Employer Identification No.)
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<b>3800 Howard Hughes Parkway Las Vegas, Nevada</b> (Address of Principal Executive Offices)	<b>89169</b> (Zip Code)
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Registrant's telephone number, including area code: **(702) 784-7777**

**N/A**  
(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))

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

On March 3, 2009, Pinnacle Entertainment, Inc. (the "Company") filed with the Securities and Exchange Commission a Notification of Late Filing on Form 12b-25 (the "Notice") with respect to the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2008 (the "Form 10-K"), stating that it would not be able to timely file the Form 10-K without unreasonable effort or expense. The Company's responses set forth in the Notice under Part III and Part IV, Question 3 thereof contain information about the Company's results of operations for the fourth quarter and fiscal year ended December 31, 2008, which information is incorporated herein by reference.

**Item 2.06. Material Impairments.**

The responses set forth in the Notice under Part III and Part IV, Question 3, which information is incorporated herein by reference, indicate that the Company expects to record impairment charges related to goodwill, equity securities indefinite-lived intangible assets, real estate and other long-lived assets.

**Item 9.01. Financial Statements and Exhibits.**

(d) *Exhibits.*

<b>Exhibit No.</b>	<b>Description</b>
Exhibit 99.1	Form 12b-25 filed on March 3, 2009 by Pinnacle Entertainment, Inc. with the Securities and Exchange Commission

**SIGNATURE**

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.

PINNACLE ENTERTAINMENT, INC.  
(Registrant)

Date: March 3, 2009

By: /s/ Stephen H. Capp  
Stephen H. Capp  
Executive Vice President and Chief Financial Officer

**INDEX TO EXHIBITS**

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