

TORCHMARK CORP  
Form 8-K/A  
September 13, 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 (Date of earliest event reported): September 13, 2012 (June 29, 2012)

**TORCHMARK CORPORATION**

(Exact name of registrant as specified in its charter)

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(State or other jurisdiction  
of incorporation)

(Commission  
File No.)

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

3700 South Stonebridge Drive, McKinney, Texas 75070

(Address of principal executive offices)

Registrant's telephone number, including area code: (972) 569-4000

None

(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))

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**Explanatory Note**

This Amendment No. 1 on Form 8-K/A (this Amendment) amends the Current Report on Form 8-K of Torchmark Corporation (Torchmark or the Company) filed with the Securities and Exchange Commission on June 29, 2012 (the Original Form 8-K), in which Torchmark revised certain items in Torchmark's Annual Report on Form 10-K for the year ended December 31, 2011 (the Annual Report) based on Torchmark's retrospective adoption, effective January 1, 2012, of Accounting Standards Update 2010-26, Accounting for Costs Associated with Acquiring or Renewing Insurance Contracts. The revised sections of the Annual Report were set forth in Exhibit 99.1 to the Original Form 8-K (the Original Exhibit 99.1).

Torchmark is filing this Amendment solely to delete disclosures of its credit ratings that appeared on page 50 of the Original Exhibit 99.1. These disclosures are being removed pursuant to The Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010, which repealed Rule 436(g) promulgated under the Securities Act of 1933, as amended (the Securities Act), and thereby eliminated the exemption from the expert consent and liability provisions under the Securities Act for any credit ratings issued by a nationally recognized statistical rating organization. The Original Form 8-K, which is repeated in this Form 8-K/A in its entirety, is not modified in any other respects.

Item 8.01. Other Events.

On January 1, 2012, Torchmark Corporation (the Company) adopted Accounting Standards Update 2010-26, Accounting for Costs Associated with Acquiring or Renewing Insurance Contracts (ASU 2010-26), on a retrospective basis. This Current Report on Form 8-K is being filed to reflect the impact of the adoption of ASU 2010-26 on the Company's previously issued financial statements. For further detail, see Note 1 Significant Accounting Policies to the Consolidated Financial Statements included in Exhibit 99.1 to this Current Report on Form 8-K. The following items of the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2011 are being revised in Exhibit 99.1 to this Current Report on Form 8-K:

Part II, Item 6, Selected Financial Data

Part II, Item 7, Management's Discussion and Analysis of Financial Condition and Results of Operations

Part II, Item 8, Financial Statements and Supplementary Data

Part IV, Item 15(a)(2), Financial Statement Schedules

Part IV, Item 15(a)(3), Exhibit 11 Statement re computation of per share earnings

These revisions are being made in accordance with applicable accounting rules and should not be read as a restatement of the Company's financial statements.

The revised sections of the Annual Report have not been updated for any other activities or events occurring after February 28, 2012, the date this information was filed with the Securities and Exchange Commission in the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2011. This Current Report on Form 8-K should be read in conjunction with our Annual Report on Form 10-K for the fiscal year ended December 31, 2011, our Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2012 and our Current Reports on Form 8-K and any amendments thereto for updated information.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

12 Computation of Earnings to Fixed Charges Ratio

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- 23 Consent of Deloitte & Touche, LLP
- 99.1 Revised items in 2011 Annual Report on Form 10-K:  
Part II, Item 6, Selected Financial Data

Part II, Item 7, Management's Discussion and Analysis of Financial Condition and Results of Operations

Part II, Item 8, Financial Statements and Supplementary Data

Part IV, Item 15(a)(2), Financial Statement Schedules

Part IV, Item 15(a)(3), Exhibit 11 Statement re computation of per share earnings

101 Interactive Data File (incorporated by reference from Exhibit 101 to Current Report on Form 8-K filed on June 29, 2012)

**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.

TORCHMARK CORPORATION

/s/ Carol A. McCoy  
Carol A. McCoy,  
Vice President, Associate Counsel and Secretary

Date: September 13, 2012