

TRAVELCENTERS OF AMERICA LLC

Form 8-K

January 07, 2013

**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): **January 7, 2013**

TravelCenters of America LLC

(Exact Name of Registrant as Specified in Its Charter)

Delaware

(State or Other Jurisdiction of Incorporation)

001-33274

(Commission File Number)

20-5701514

(IRS Employer Identification No.)

24601 Center Ridge Road, Suite 200, Westlake, OH

(Address of Principal Executive Offices)

44145-5639

(Zip Code)

(440) 808-9100

(Registrant's Telephone Number, Including Area Code)

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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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Item 8.01. Other Events.

TravelCenters of America LLC, which we refer to as the Company or we, us and our, is filing this Current Report on Form 8-K to reflect the retrospective application of a new accounting pronouncement with respect to the financial information contained in our Annual Report on Form 10-K for the year ended December 31, 2011. Effective January 1, 2012, we adopted the Financial Accounting Standards Board Accounting Standards Update No. 2011-05, *Presentation of Comprehensive Income*, or ASU No. 2011-05. This update eliminated the option to report other comprehensive income and its components in the statement of shareholders' equity. This update was intended to enhance comparability between entities that report under U.S. generally accepted accounting principles and to provide a more consistent method of presenting non-owner transactions that affect an entity's equity. The implementation of this update did not cause any material changes to our consolidated financial statements, other than the presentation of the consolidated statements of comprehensive income.

Exhibit 99.1 to this Current Report on Form 8-K, which is incorporated herein by reference, presents the retrospective application of ASU No. 2011-05 and contains consolidated statement of operations and comprehensive income data, including net income (loss), components of other comprehensive income (loss), total other comprehensive income (loss) and total comprehensive income (loss), for the years ended December 31, 2011 and 2010.

We are also filing as Exhibit 12.1 to this Current Report on Form 8-K a revised calculation of our previously disclosed ratio of earnings to fixed charges for the three month, six month and nine month periods ended March 31, 2012, June 30, 2012 and September 30, 2012, respectively.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

12.1 Statement of Computation of Ratio of Earnings to Fixed Charges (Filed herewith)

99.1 Consolidated Comprehensive Income Statement Data for the years ended December 31, 2011 and 2010, to comply with Financial Accounting Standards Board Accounting Standards Update No. 2011-05, *Presentation of Comprehensive Income* (Filed herewith)

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.

TRAVELCENTERS OF AMERICA LLC

By:	/s/ Andrew J. Rebholz
Name:	Andrew J. Rebholz
Title:	Executive Vice President, Chief Financial Officer and Treasurer

Dated: January 7, 2013