

DELPHI CORP  
Form 8-K  
September 05, 2007

**Table of Contents**

**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 5, 2007  
Delphi Corporation  
(Exact Name of Registrant as Specified in Its Charter)**

Delaware

1-14787

38-3430473

(State or Other Jurisdiction  
of Incorporation)

(Commission File Number)

(IRS Employer Identification No.)

5725 Delphi Drive, Troy, MI

48098

(Address of Principal Executive Offices)

(Zip Code)

(248) 813-2000

(Registrant's Telephone Number, Including Area Code)

(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 (*see* General Instruction A.2. below):

- 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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**TABLE OF CONTENTS**

ITEM 8.01 OTHER EVENTS

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

SIGNATURE

Consent of Deloitte & Touche LLP

Consent of Ernst & Young LLP

Item 1. Business Section of the Form 10-K

Item 7. Management's Discussion & Analysis

Item 8. Financial Statements & Supplementary Data

Item 15. Exhibits, Financial Statement Schedules

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**Table of Contents****ITEM 8.01 OTHER EVENTS**

Delphi Corporation ( Delphi ) is filing this Current Report on Form 8-K solely for the purpose of conforming certain historical business segment information in the Annual Report on Form 10-K for the year ended December 31, 2006 ( Form 10-K ) to reflect changes in the segment reporting as described in the Quarterly Report on Form 10-Q for the period ended March 31, 2007. Effective January 1, 2007, Delphi modified its methodology of allocating certain United States ( U.S. ) employee historical pension, postretirement and workers' compensation benefit costs to the segments to directly correspond with management's internal assessment of each segment's operating results for purposes of making operating decisions. Specifically, certain portions of U.S. employee historical pension, postretirement and workers' compensation benefit costs are now being allocated to Corporate and Other as opposed to the previous practice of allocating the majority of these costs to all reporting segments. Prior periods were revised for comparability with no effect on previously reported consolidated results of Delphi. Under regulations of the Securities and Exchange Commission (the SEC ), these reclassifications must be reflected in the previously issued financial statements included in our Form 10-K if those financial statements are incorporated by reference in subsequent filings with the SEC made under the Securities Act of 1933, as amended. The information included in this Form 8-K affects only disclosures related to the presentation of segment-specific disclosures on a basis consistent with the changes in segment reporting, and have no effect on the previously reported results of operations, financial conditions and cash flows in the Form 10-K. Other than these modifications to segment-specific disclosures, no other disclosures in the Form 10-K, including forward-looking statements, have been revised or updated for any other events or circumstances that have occurred after the date of the filing of the Form 10-K and our outlook at that time. For information regarding such events and circumstances, refer to our periodic reports filed with the SEC subsequent to the filing of the Form 10-K.

A copy of the revised Item 1. Business is attached hereto as Exhibit 99(a) and is incorporated herein by reference. A copy of the revised Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations is attached hereto as Exhibit 99(b) and is incorporated herein by reference. A copy of the revised Item 8. Financial Statements and Supplementary Data is attached hereto as Exhibit 99(c) and is incorporated herein by reference. A copy of the revised Item 15. Exhibits, Financial Statement Schedules is attached hereto as Exhibit 99(d) and is incorporated herein by reference.

**ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS**

(d) Exhibits. The following exhibits are being filed as part of this report.

<b>Exhibit Number</b>	<b>Description</b>
23(a)	Consent of Deloitte & Touche LLP
23(b)	Consent of Ernst & Young LLP
99(a)	Item 1. Business section of the Form 10-K
99(b)	Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations section of the Form 10-K
99(c)	Item 8. Financial Statements and Supplementary Data section of the Form 10-K
99(d)	Item 15. Exhibits, Financial Statement Schedules section of the Form 10-K

**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.

**DELPHI CORPORATION**  
(Registrant)

Date:

September 5,  
2007

By: /s/ THOMAS S. TIMKO  
Thomas S. Timko,  
Chief Accounting Officer and Controller