

GREAT AMERICAN FINANCIAL RESOURCES INC  
Form 8-K  
April 05, 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): **April 3, 2007**

GREAT AMERICAN FINANCIAL RESOURCES, INC.

(Exact name of registrant as specified in its charter)

Delaware

1-11632

06-1356481

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(State or other  
jurisdiction

(Commission

(IRS Employer

of  
incorporation)

File Number)

Identification No.)

250 East Fifth Street, Cincinnati, Ohio

45202

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(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code **(513) 333-5300**

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))

#### Section 8 - Other Events

##### Item 8.01. Other Events

On April 3, 2007, the Company sent a letter to American Financial Group, Inc. ("AFG") regarding AFG's unsolicited proposal to acquire the shares of the Company that AFG and its subsidiaries do not already own received from AFG on February 22, 2007. A copy of that letter is attached hereto as an Exhibit

#### Section 9 - Financial Statements and Exhibits

##### Item 9.01. Financial Statements and Exhibits.

(c) Exhibits

99.1 Letter dated April 3, 2007 to American Financial Group, 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.

GREAT AMERICAN FINANCIAL RESOURCES, INC.

Date: April 3, 2007

By:/s/ Christopher P. Miliano

Christopher P. Miliano

Chief Financial Officer