

SIMON PROPERTY GROUP INC /DE/
Form 8-K
June 12, 2003

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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): June 12, 2003 (June 12, 2003)

SIMON PROPERTY GROUP, INC.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation or organization)

001-14469

(Commission File No.)

04-6268599

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

National City Center

**115 West Washington Street, Suite 15 East
Indianapolis, Indiana 46204**

(Address of principal executive offices) (ZIP Code)

(317) 636-1600

(Registrant's telephone number, including area code)

Not Applicable

(Former name or former address, if changed since last report)

Item 5. Other Events and Regulation FD Disclosure

Simon Property Group, Inc. ("Simon Property") is re-issuing, in an updated format, its historical financial statements for the fiscal years ended December 31, 2002, 2001 and 2000 in connection with the adoption of SFAS No. 145, "Rescission of FASB Statements No. 4, 44, and 64, Amendment of SFAS No. 13, and Technical Corrections" ("SFAS No. 145"). Simon Property is also re-issuing the Management's Discussion and Analysis of Financial Condition and Results of Operations ("MD&A") that accompanied the financial statements on its Annual

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Report on Form 10-K for the year ended December 31, 2002 ("Form 10-K"). The impact of this pronouncement is described in Note 15 to the financial statements included in Exhibit 99.1.

Under SEC requirements for transitional disclosure, the reclassification of extraordinary items to continuing operations required by SFAS No. 145 is required for financial statements for each of the three years in the period ended December 31, 2002 shown in the Simon Property's last Annual Report on Form 10-K, if those financial statements are incorporated by reference in subsequent filings with the SEC made under the Securities Act of 1933, even though those financial statements relate to the periods prior to the date of reclassification. This reclassification has no effect on Simon Property's reported net income available to common shareholders.

This Current Report on Form 8-K updates Items 6, 7 and 8 and Exhibits 12.1 and 13.1 of Simon Property's Form 10-K to reflect extraordinary items as a component of continuing operations. The updated financial information is attached to this Current Report on Form 8-K as Exhibit 99.1.

In addition, Simon Property is updating its disclosure of non-GAAP Financial Measures in the MD&A to comply with Regulation G. These Non-GAAP Financial Measures consist of Funds from Operations and Earnings Before Interest, Taxes, Depreciation and Amortization and are included in the subsection of MD&A titled "Non-GAAP Financial Measures."

Item 7. Financial Statements, Pro Forma Financial Information and Exhibits

(c) Exhibits

| Exhibit No. | Description | Page Number |
|---|--|-------------|
| 12.1 | Statement re: Computation of Ratios and Preferred Dividends | |
| 23.1 | Consent of Independent Auditors | |
| 23.2 | Consent of Arthur Andersen LLP (omitted pursuant to Rule 437a of the Securities Act) | |
| 99.1 | Updated financial information for the years ended December 31, 2002, 2001, and 2000 | |
| Index to Exhibit 99.1 | | |
| Selected Financial Data | | 1 |
| Management's Discussion and Analysis of Financial Condition and Results of Operations | | 2 |
| Financial Statements | | 19 |

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.

Dated: June 12, 2003

SIMON PROPERTY GROUP, INC.

By: /s/ STEPHEN E. STERRETT

Stephen E. Sterrett, Executive Vice President and Chief Financial Officer

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SIGNATURES