

LEXINGTON REALTY TRUST  
Form 8-K/A  
May 09, 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): May 2, 2012

LEXINGTON REALTY TRUST  
(Exact name of registrant as specified in its charter)

|   |                                     |   |
|---|-------------------------------------|---|
| Maryland<br>(State or other jurisdiction<br>of incorporation) | 1-12386<br>(Commission File Number) | 13-3717318<br>(IRS Employer Identification No.) |
|---|-------------------------------------|---|

|  |                          |
|--|--------------------------|
| One Penn Plaza, Suite 4015, New York, New York<br>(Address of principal executive offices) | 10119-4015<br>(Zip Code) |
|--|--------------------------|

(212) 692-7200  
(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.):

- 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))

Item 7.01 Regulation FD Disclosure.

On May 2, 2012, Lexington Realty Trust, which we refer to as the Trust, sold all of its interests in Concord Debt Holdings LLC and CDH CDO LLC for \$7.0 million in cash in the aggregate. The sale of the Trust's interests in Concord Debt Holdings LLC and CDH CDO LLC eliminated the Trust's only exposure to excess inclusion income, which is generally required to be treated as "unrelated business taxable income," or UBTI, by tax-exempt organizations. The Trust has no future intent to purchase UBTI producing assets as the Trust's strategy has changed and the Trust's intent is to remove the exposure of UBTI to its shareholders.

The information furnished pursuant to this "Item 7.01 - Regulation FD Disclosure" shall not be deemed to be "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, which we refer to as the Exchange Act, or otherwise subject to the liabilities of that section, and shall not be deemed to be incorporated by reference into any filing made by the Trust under the Exchange Act or Securities Act of 1933, as amended, regardless of any general incorporation language in any such filing, except as shall be expressly set forth by specific reference in such a filing.

---

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.

Lexington Realty Trust

Date: May 9, 2012

By: /s/ Patrick Carroll  
Patrick Carroll  
Chief Financial Officer