

SIMON PROPERTY GROUP INC /DE/
Form 8-K
June 10, 2002

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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 10, 2002 (June 7, 2002)

SIMON PROPERTY GROUP AND ADOPTING ENTITIES MATCHING SAVINGS PLAN
(Exact name of registrant as specified in its charter)

NOT APPLICABLE

(State of incorporation or organization)

001-14469

(Commission File No.)

NOT APPLICABLE

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

National City Center
115 West Washington Street, Suite 15 East
Indianapolis, Indiana 46204

(Address of principal executive offices)

(317) 636-1600

(Registrant's telephone number, including area code)

Not Applicable

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

ITEM 4. CHANGE IN REGISTRANT'S CERTIFYING ACCOUNTANT

On June 7, 2002, Simon Property Group, L.P., a Delaware limited partnership (the Plan Administrator), decided to replace Arthur Andersen LLP ("Andersen") with Ernst & Young LLP ("E&Y") as the independent accountants of the Simon Property Group and Adopting Entities Matching Savings Plan (the "Plan"). The change in accountants will become effective immediately. This decision was approved by the Audit Committee of the Board of Directors of Simon Property Group, Inc., managing general partner of the Plan Administrator.

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Andersen's reports on the Plan's financial statements for the past two years did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During the two most recent fiscal years ended December 31, 2001 and 2000, and the subsequent interim period through the date of this report, there were no disagreements with Andersen on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure which, if not resolved to Andersen's satisfaction, would have caused Andersen to make reference to the subject matter in its report on the Plan's financial statements for such years; nor were there any reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

The Plan Administrator has provided Andersen a copy of the foregoing disclosures. A letter from Andersen stating its agreement with such disclosures is attached as Exhibit 16 to this report.

During the years ended December 31, 2001 and 2000 and the subsequent interim period through the date of this report, neither the Plan Administrator nor anyone acting on the Plan's behalf consulted E&Y with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Plan's financial statements, or any other matters or reportable events as set forth in Items 304(a)(2)(i) and (ii) of Regulation S-K.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

(c)

Exhibits

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Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated June 10, 2002.

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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 10, 2002

SIMON PROPERTY GROUP AND ADOPTING ENTITIES
MATCHING SAVINGS PLAN

By: SIMON PROPERTY GROUP, L.P., as Plan Administrator

By: SIMON PROPERTY GROUP, INC., Managing General Partner

By: /s/ STEPHEN E. STERRETT

Stephen E. Sterrett
Executive Vice President Chief Financial Officer

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EXHIBIT INDEX

Exhibit No.	Description of Exhibit
16	Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated June 10, 2002.

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