

LEXINGTON REALTY TRUST

Form 8-K

January 18, 2007

Table of Contents

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) January 18, 2007

LEXINGTON REALTY TRUST

(Exact Name of Registrant as Specified in Its Charter)

Maryland

(State or Other Jurisdiction of Incorporation)

1-12386

13-371318

(Commission File Number)

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

One Penn Plaza, Suite 4015, New York, New York

10119-4015

(Address of Principal Executive Offices)

(Zip Code)

(212) 692-7200

(Registrant's Telephone Number, Including Area Code)

n/a

(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 obligations of the registrant under any of the following provisions

- ☐ 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

SIGNATURES

Exhibit Index

EX-23.1: CONSENT OF DELOITTE & TOUCHE LLP

EX-23.2: CONSENT OF IMOWITZ KOENIG & CO., LLP

EX-99.1: UPDATES TO NEWKIRK REALTY TRUST'S ITEMS 6,7,8 OF ITS ANNUAL REPORT ON FORM 10-K

Table of Contents

ITEM 8.01 Other Events

This Current Report on Form 8-K of updates Newkirk Realty Trust, Inc. Part II, Items 6, 7 and 8 of our Annual Report on Form 10-K for the year ended December 31, 2005. We are electing to re-issue in an updated format the presentation of Newkirk Realty Trust, Inc.'s historical financial statements to reclassify the income and expenses of 57 properties (50 of which were leased to Albertson's Inc.; three of which were leased to The Kroger Company; and four of which were leased to Honeywell International, Inc.) to discontinued operations on the consolidated statements of operations and comprehensive income. These reclassifications have no effect on Newkirk Realty Trust, Inc.'s reported net income.

The information contained in this Current Report on Form 8-K is presented as of December 31, 2005, and other than as indicated above, has not been updated to reflect developments subsequent to this date. All other items of Newkirk Realty Trust, Inc.'s Annual Report on Form 10-K remain unchanged.

ITEM 9.01 Financial Statements and Exhibits.

(d) Exhibits

The following exhibits are furnished as part of this Report on Form 8-K:

23.1 Consent of Deloitte & Touche LLP

23.2 Consent of Imowitz Koenig & Co., LLP

99.1 Item 6. Selected Financial Data

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations

Item 8. Financial Statements and Supplemental Data

Table of Contents

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: January 18, 2007

By: /s/ T. Wilson Eglin
T. Wilson Eglin
Chief Executive Officer

Table of Contents

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4