

ARBOR REALTY TRUST INC
Form 8-K
May 29, 2018

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**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): **May 29, 2018 (May 29, 2018)**

Arbor Realty Trust, Inc.

(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

MARYLAND

(STATE OF INCORPORATION)

001-32136
(COMMISSION
FILE NUMBER)

20-0057959
(IRS EMPLOYER
ID. NUMBER)

333 Earle Ovington Boulevard, Suite 900
Uniondale, New York
(ADDRESS OF PRINCIPAL EXECUTIVE OFFICES)

11553
(ZIP CODE)

(516) 506-4200
(REGISTRANT'S TELEPHONE NUMBER, INCLUDING AREA CODE)

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:

- 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))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

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Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 8.01 Other Events.

On May 15, 2018, Arbor Realty Trust, Inc. (the "Company") completed the issuance and sale of \$25.0 million aggregate principle amount of its 5.625% Senior Notes due 2023 (the "Reopened Notes") pursuant to a purchase agreement, by and among the Company, Arbor Realty Limited Partnership and Sandler O'Neill + Partners, L.P., as initial purchaser. The Reopened Notes are a further issuance of, are fully fungible with, and rank equally in right of payment with and form a single series with the \$100.0 million principal amount of 5.625% Senior Notes due 2023 initially issued by the Company on March 13, 2018 (the "Initial Notes" and, together with Reopened Notes, the "Original Notes"). Following the offering, the aggregate outstanding principal amount of the Original Notes is \$125.0 million.

The Original Notes were offered and sold in a private offering that was exempt from the registration requirements of the Securities Act of 1933, as amended (the "Securities Act"). In connection with the issuances of the Original Notes, the Company entered into registration rights agreements, pursuant to which the Company, among other things, agreed to use commercially reasonable efforts to file a registration statement with the U.S. Securities and Exchange Commission relating to an offer to exchange (the "Registration Statement") the Original Notes for a like aggregate principal amount of registered notes (the "Exchange Offer").

In connection with the anticipated filing of Amendment No. 1 to a Registration Statement on Form S-4 relating to the Exchange Offer, the Company is filing this Current Report on Form 8-K to retrospectively reclassify certain previously reported financial information in its Annual Report on Form 10-K for the fiscal year ended December 31, 2017, originally filed on February 23, 2018 (the "2017 10-K"), to reflect the impact of Accounting Standards Update 2016-18, Statement of Cash Flows: Restricted Cash, as if it was adopted by the Company as of December 31, 2017. Exhibit 99.1 to this Current Report is incorporated by reference herein and includes updates only to the extent necessary to reflect the retrospective reclassification made to information in the following Items of the 2017 10-K:

Updated Part II, Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations, and

Updated Part II, Item 8. Financial Statements and Supplementary Data.

This Current Report on Form 8-K does not reflect events occurring after the Company filed the 2017 10-K and does not update the disclosures therein, other than to illustrate the changes described above.

Item 9.01 Financial Statements and Exhibits.

(d)

Exhibits

| Exhibit Number | Exhibit |
|-------------------|---|
| 23.1 | <u>Consent of Ernst & Young LLP</u> |
| 23.2 | <u>Consent of Richey, May & Co., LLP</u> |
| 99.1 | <u>Retrospective revisions to the following portions of Arbor Realty Trust, Inc's Annual Report on Form 10-K for the year ended December 31, 2017, as originally filed with the Securities and Exchange Commission on February 23, 2018: Part II, Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations; and Part II, Item 8. Financial Statements and Supplementary Data</u> |
| 101.INS | XBRL Instance Document |
| 101.SCH | XBRL Taxonomy Extension Schema Document |
| 101.CAL | XBRL Taxonomy Extension Calculation Linkbase Document |
| 101.DEF | XBRL Taxonomy Extension Definition Linkbase Document |
| 101.LAB | XBRL Taxonomy Extension Label Linkbase Document |
| 101.PRE | XBRL Taxonomy Extension Presentation Linkbase Document |

SIGNATURE

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.

ARBOR REALTY TRUST, INC.

By: /s/ PAUL ELENIO

Name: Paul Elenio
Title: *Chief Financial Officer*

Date: May 29, 2018

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[Item 8.01 Other Events.](#)

[Item 9.01 Financial Statements and Exhibits.](#)

[SIGNATURE](#)