

DUKE REALTY CORP  
Form 8-K  
October 16, 2002

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## SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

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### 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): **October 9, 2002**

### DUKE REALTY CORPORATION

(Exact name of registrant specified in its charter)

**Indiana**  
(State of Incorporation)

**1-9044**  
(Commission File Number)

**35-1740409**  
(IRS Employer  
Identification No.)

**600 East 96th Street**  
**Suite 100**  
**Indianapolis, IN 46240**

(Address of principal executive offices, zip code)

Registrant's telephone number, including area code: **(317) 808-6000**

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#### Item 5. Other Events

As previously reported, in October 2001, FASB issued SFAS No. 144, *Accounting for the Impairment or Disposal of Long-Lived Assets*, which became effective on January 1, 2002. SFAS No. 144 requires Duke Realty Corporation (the "Company") to report in discontinued operations the results of operations of a property that has either been disposed or is classified as held for sale, unless certain conditions are met. SFAS No. 144 further requires the Company to reclassify results of operations from a property disposed or held for sale subsequent to December 31, 2001 as income from discontinued operations during prior reported periods. The purpose of this Current Report on Form 8-K is to set forth audited consolidated statements of operations of the Company for the years ended December 31, 2001, 2000 and 1999, including an additional note thereto, which reflect the impact of the Company's adoption of SFAS No. 144.

During the six-month period ended June 30, 2002, the Company sold or held for sale three properties owned by the Company and not classified as assets held for sale as of December 31, 2001. The results of operations from such properties have been reclassified as income from discontinued operations for the years ended December 31, 2001, 2000 and 1999 in the accompanying consolidated statements of operations. The effect of these reclassifications represent only 0.80%, 0.59% and 0.25%, respectively, of 2001, 2000 and 1999 income from continuing

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operations. There is no effect on the previously reported net income available for common shareholders.

Management does not believe that adoption of SFAS No. 144 has a material effect on the Company's selected consolidated financial data or management's discussion and analysis of financial condition and results of operations for the years ended December 31, 2001, 2000 and 1999 as previously reported in the Company's 2001 Annual Report on Form 10-K.

### Item 7. Financial Statements and Other Exhibits

(c) Exhibits

- 23 Consent of KPMG LLP
- 99.1 Independent Auditors' Report
- 99.2 Consolidated Statements of Operations, Years Ended December 31, 2001, 2000 and 1999

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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 thereunto duly authorized.

#### DUKE REALTY CORPORATION

By: /s/ MATTHEW A. COHOAT

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Matthew A. Cohoat  
Senior Vice President and Corporate Controller

Dated: October 16, 2002

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