

LEXINGTON REALTY TRUST
Form NT 10-K
March 01, 2019

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 12b-25

SEC File Number 001-12386

CUSIP Number 529043101

NOTIFICATION OF LATE FILING

Form 10-K Form 20-F Form 11-K Form 10-Q

(Check one) Form 10-D Form N-SAR Form N-CSR

For Period Ended: December 31, 2018

- Transition Report on Form 10-K
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- Transition Report on Form 10-Q
- Transition Report on Form N-SAR

For Transition Period Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I — REGISTRANT INFORMATION

LEXINGTON REALTY TRUST

Full Name of Registrant

Former Name if Applicable

One Penn Plaza, Suite 4015

Address of Principal Executive Office (*Street and Number*)

New York, NY 10119-4015

City, State and Zip Code

PART II — RULES 12b-25(b) and (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense

(a)

X The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the (b) prescribed due date; and

(c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III — NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Lexington Realty Trust (the "Trust") is filing this Notification of Late Filing on Form 12b-25 with respect to its Annual Report on Form 10-K for the year ended December 31, 2018 (the "Form 10-K"). The Trust is unable to file the Form 10-K by March 1, 2019, without unreasonable effort or expense, due to the adoption of Accounting Standards Update ("ASU") 2016-15, Statement of Cash Flows (Topic 230): Classification of Certain Cash Receipts and Cash Payments and ASU 2016-18, Statement of Cash Flows (Topic 230): Restricted Cash, which require retrospective adjustments to the statements of cash flows for all periods presented. The Trust changed its independent registered public accounting firm in 2017. Additional time is required to coordinate with the predecessor independent registered public accounting

firm in order for them to audit the retrospective application of the aforementioned ASUs, and to reissue their opinion and consent. The Trust expects to file the 2018 10-K by March 15, 2019.

PART IV — OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification.

Patrick Carroll 212 692-7215
(Name) (Area Code) (Telephone Number)

Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or
(2) Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that
the registrant was required to file such report(s) been filed? If answer is no, identify report(s). Yes No

Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal
(3) year will be reflected by the earnings statements to be included in the subject report or portion
thereof? Yes No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: March 1, 2019 By /s/ Patrick Carroll

Name Patrick Carroll

Title Executive Vice President, Chief Financial Officer and Treasurer