

EQUITY RESIDENTIAL
Form 8-K
August 20, 2004

As filed with the Securities and Exchange Commission on August 20, 2004

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): **August 20, 2004**

EQUITY RESIDENTIAL

(Exact Name of Registrant as Specified in its Charter)

Maryland

(State or other jurisdiction
of incorporation or organization)

1-12252

(Commission
File Number)

13-3675988

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

**Two North Riverside Plaza, Suite 400
Chicago, Illinois**

(Address of principal executive offices)

60606

(Zip Code)

Registrant's telephone number, including area code: **(312) 474-1300**

<http://www.equityapartments.com>

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(Registrant's web site)

Not applicable

(Former Name or Former Address, if Changed Since Last Report)

ITEM 5. Other Events

Equity Residential (the Company) is re-issuing in an updated format its historical financial statements to satisfy SEC requirements as they relate to Statement of Financial Accounting Standards (SFAS) No. 144, *Accounting for the Impairment or Disposal of Long-Lived Assets*.

In compliance with the provisions of SFAS No. 144, the results of operations of the Company's consolidated properties that were sold during the first six months of 2004 were reported as a component of discontinued operations for each period presented (including the comparable period of the prior year) in the Company's second quarter 2004 quarterly report on Form 10-Q filed with the SEC on August 6, 2004. Under SEC requirements, the same reclassification as discontinued operations is required for previously issued annual financial statements for each of the three years shown in the Company's most recent annual report on Form 10-K, if those financial statements are incorporated by reference in subsequent filings with the SEC made under the Securities Act of 1933, as amended, even though those financial statements relate to periods prior to the sale date. These reclassifications have no effect on the Company's previously reported net income available to Common Shares or funds from operations (FFO).

This report on Form 8-K updates Items 6, 7, 8 and 15 (Exhibit 12 only) of the Company's annual report on Form 10-K for the years ended December 31, 2003, 2002 and 2001 to reclassify those properties sold during the first six months of 2004 as a component of discontinued operations for each period presented in the annual report. All other items of the Company's Form 10-K remain unchanged. No attempt has been made to update matters in the Form 10-K except to the extent expressly provided above.

ITEM 7. Financial Statements, Pro Forma Financial Information and Exhibits

Exhibit Number	Exhibit
23.1	Consent of Registered Public Accounting Firm
99.1	Form 10-K, Item 6. Selected Financial Data
	Form 10-K, Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations
	Form 10-K, Item 8. Financial Statements and Supplementary Data
	Form 10-K, Item 15. (Exhibit 12 Only). Computation of Ratio of Earnings to Combined Fixed Charges

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.

EQUITY RESIDENTIAL

Date: August 20, 2004 By: /s/ DAVID J. NEITHERCUT
Name: David J. Neithercut
Its: Executive Vice President, Corporate Strategy and Chief Financial
Officer

Date: August 20, 2004 By: /s/ MICHAEL J. McHUGH
Name: Michael J. McHugh
Its: Executive Vice President, Chief Accounting Officer and Treasurer

EXHIBIT INDEX

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