

VORNADO REALTY TRUST  
Form 10-K/A  
April 01, 2014

**UNITED STATES**

**SECURITIES AND EXCHANGE COMMISSION**

**WASHINGTON, D. C. 20549**

**FORM 10-K/A**

**(Amendment No. 1)**

**ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES  
EXCHANGE ACT OF 1934**

**For the Fiscal Year Ended:December 31, 2013**

**OR**

**TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES  
EXCHANGE ACT OF 1934**

**For the transition period from** \_\_\_\_\_ **to** \_\_\_\_\_

**Commission File Number:** \_\_\_\_\_ **001 11954**

**VORNADO REALTY TRUST**  
(Exact name of Registrant as specified in its charter)

**Maryland**  
(State or other jurisdiction of incorporation or organization)

**22 1657560**  
(I.R.S. Employer Identification Number)

**888 Seventh Avenue, New York, New York**  
(Address of Principal Executive Offices)

**10019**  
(Zip Code)

Registrant's telephone number including area code: **(212) 894 7000**

Securities registered pursuant to Section 12(b) of the Act:

<b>Title of Each Class</b>	<b>Name of Each Exchange on Which Registered</b>
Common Shares of beneficial interest, \$.04 par value per share	New York Stock Exchange
Cumulative Redeemable Preferred Shares of beneficial interest, no par value:	
6.625% Series G	New York Stock Exchange
6.625% Series I	New York Stock Exchange
6.875% Series J	New York Stock Exchange
5.70% Series K	New York Stock Exchange
5.40% Series L	New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act: NONE

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

YES  NO

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.

YES  NO

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

YES  NO

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate website, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

YES  NO

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large Accelerated Filer

Accelerated Filer

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Non-Accelerated Filer (Do not check if smaller reporting company)       Smaller Reporting Company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

YES  NO

The aggregate market value of the voting and non-voting common shares held by non affiliates of the registrant, i.e. by persons other than officers and trustees of Vornado Realty Trust, was \$14,071,641,000 at June 30, 2013.

As of December 31, 2013, there were 187,284,688 of the registrant's common shares of beneficial interest outstanding.

Documents Incorporated by Reference

**Part III:** Portions of Proxy Statement for Annual Meeting of Shareholders to be held on May 22, 2014.

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Explanatory Note

In accordance with Rule 3-09 of Regulation S-X, Vornado Realty Trust (the “Registrant” or “Vornado”) is required to include in its Annual Report on Form 10-K for the year ended December 31, 2013, audited financial statements of Toys “R” Us, Inc. (“Toys”), an equity method investment in which Vornado owns approximately 32.6% of the common equity as of December 31, 2013. On February 24, 2014, Vornado filed its Annual Report on Form 10-K for the year ended December 31, 2013 with the Securities and Exchange Commission indicating on the cover page that it would file an amendment to its Form 10-K to include Toys’ audited financial statements and related disclosures as soon as practicable after they were available.

On March 31, 2014, Toys filed its Annual Report on Form 10-K for its fiscal year ended February 1, 2014. Accordingly, Vornado is filing this Amendment No. 1 on Form 10-K/A (Amendment No. 1) to its Form 10-K, filed on February 24, 2014, to incorporate by reference to this Amendment No. 1, Toys’ audited financial statements and related disclosures and to similarly include the consent of Deloitte & Touche LLP, Toys’ independent registered public accounting firm with respect to its report on such audited financial statements for the fiscal year ended February 1, 2014.

Except as otherwise expressly noted herein, this Amendment No. 1 does not reflect events occurring after the filing of Vornado’s original Form 10-K on February 24, 2014. Accordingly, this Amendment No. 1 should be read in conjunction with Vornado’s original Form 10-K.

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## PART IV

### Item 15. Exhibits and financial statement Schedules

(a) Vornado's consolidated financial statements are set forth in Item 8 of Vornado's Annual Report on Form 10-K filed on February 24, 2014 (the "Original Form 10-K").

The following financial statement schedules should be read in conjunction with the financial statements included in Item 8 of the Original Form 10-K.

II--Valuation and Qualifying Accounts--years ended December 31, 2013, 2012 and 2011

Page 150 of the Original Form 10-K.

III--Real Estate and Accumulated Depreciation as of December 31, 2013

Page 151 of the Original Form 10-K.

The consolidated financial statements of Toys R Us, Inc. are incorporated herein by reference to Item 8 of Toys R Us, Inc.'s Annual Report on Form 10-K for the fiscal year ended February 1, 2014 (File No. 001-11609), filed with the Securities and Exchange Commission on March 31, 2014.

See the exhibit index attached hereto and incorporated herein by reference. The following exhibits listed on the exhibit index, which is incorporated herein by reference, are filed with this Annual Report on Form 10-K/A (Amendment No. 1).

#### Exhibits

12	Computation of Ratios – incorporated herein by reference to Exhibit 12 to Vornado Realty Trust's Form 10-K for the year ended December 31, 2013 (File No. 001-11954), filed on February 24, 2014
21	Subsidiaries of Registrant – incorporated herein by reference to Exhibit 21 to Vornado Realty Trust's Form 10-K for the year ended December 31, 2013 (File No. 001-11954), filed on

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February 24, 2014

- 23.1 Consent of Independent Registered Public Accounting Firm – incorporated herein by reference to Exhibit 23 to Vornado Realty Trust’s Form 10-K for the year ended December 31, 2013 (File No. 001-11954), filed on February 24, 2014
- 23.2 Consent of Independent Registered Public Accounting Firm – Deloitte & Touche LLP
- 31.1 Rule 13a-14 (a) Certification of the Chief Executive Officer
- 31.2 Rule 13a-14 (a) Certification of the Chief Financial Officer
- 32.1 Section 1350 Certification of the Chief Executive Officer
- 32.2 Section 1350 Certification of the Chief Financial Officer
- 99.1 Consolidated Financial Statements of Toys R Us, Inc., Report of Independent Registered Public Accounting Firm thereon and Notes to Such Consolidated Financial Statements. Incorporated herein by reference to Item 8 of Toys R Us, Inc.’s Annual Report on Form 10-K for the fiscal year ended February 1, 2014 (File No. 001-11609), filed with the Securities and Exchange Commission on March 31, 2014

(b) See Exhibit Index attached to this Amendment No. 1.

(c) The financial statements required by Rule 3-09 of Regulation S-X are listed as Exhibit 99.1 to this Amendment No. 1.

**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.

**VORNADO REALTY TRUST**  
(Registrant)

Date: April 1, 2014

By: /s/ Stephen W. Theriot  
Stephen W. Theriot, Chief Financial Officer

(duly authorized officer and principal financial and accounting officer)

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**EXHIBIT INDEX**

**Exhibit No.**

3.1	-	<p>Articles of Restatement of Vornado Realty Trust, as filed with the State</p> <p style="padding-left: 40px;">Department of Assessments and Taxation of Maryland on July 30, 2007 - Incorporated by reference to Exhibit 3.75 to Vornado Realty Trust's Quarterly Report on Form 10-Q for the quarter ended June 30, 2007 (File No. 001-11954), filed on July 31, 2007</p>	*
3.2	-	<p>Amended and Restated Bylaws of Vornado Realty Trust, as amended on March 2, 2000 -</p> <p style="padding-left: 40px;">Incorporated by reference to Exhibit 3.12 to Vornado Realty Trust's Annual Report on Form 10-K for the year ended December 31, 1999 (File No. 001-11954), filed on March 9, 2000</p>	*
3.3	-	<p>Articles Supplementary, 5.40% Series L Cumulative Redeemable Preferred Shares of</p> <p style="padding-left: 40px;">Beneficial Interest, liquidation preference \$25.00 per share, no par value – Incorporated by reference to Exhibit 3.6 to Vornado Realty Trust's Registration Statement on Form 8-A (File No. 001-11954), filed on January 25, 2013</p>	*
3.4	-	<p>Second Amended and Restated Agreement of Limited Partnership of Vornado Realty L.P.,</p> <p style="padding-left: 40px;">dated as of October 20, 1997 (the "Partnership Agreement") – Incorporated by reference to Exhibit 3.26 to Vornado Realty Trust's Quarterly Report on Form 10-Q for the quarter ended March 31, 2003 (File No. 001-11954), filed on May 8, 2003</p>	*
3.5	-	<p>Amendment to the Partnership Agreement, dated as of December 16, 1997 – Incorporated by</p> <p style="padding-left: 40px;">reference to Exhibit 3.27 to Vornado Realty Trust's Quarterly Report on Form 10-Q for the quarter ended March 31, 2003 (File No. 001-11954), filed on May 8, 2003</p>	*

3.6