

Education Realty Trust, Inc.
Form 8-K
October 21, 2011

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 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): October 21, 2011

Education Realty Trust, Inc.

(Exact Name of Registrant as Specified in Its Charter)

Maryland
(State or Other Jurisdiction
of Incorporation)

001-32417
(Commission File
Number)

201352180
(IRS Employer
Identification No.)

530 Oak Court Drive, Suite 300
Memphis, Tennessee
(Address of Principal Executive Offices)

38117
(Zip Code)

901-259-2500

(Registrant's telephone number, including area code)

Not Applicable

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

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 (see General Instruction A.2. below):

- .. 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))

Item 8.01. Other Events.

Education Realty Trust, Inc. (the “Company”) is reissuing its historical consolidated financial statements included in its Annual Report on Form 10-K for the year ended December 31, 2010 (“2010 Form 10-K”) filed with the Securities and Exchange Commission (“SEC”) on March 9, 2011, and the accompanying selected financial data, in connection with the Company’s retrospective presentation of discontinued operations under the Accounting Standards Codification (“ASC”) 205-20, Discontinued Operations, issued by the Financial Accounting Standards Board. This Current Report on Form 8-K is not being filed to correct any error or omission in the financial or other information previously filed in the Company’s 2010 Form 10-K.

In April and June 2011, the Company sold the collegiate housing properties referred to as Collegiate Village, located in Macon, Georgia, and Clayton Station, located in Morrow, Georgia, respectively. ASC 205-20 requires retrospective presentation of discontinued operations for all periods presented. The Company reflected the results of the retrospective presentation of discontinued operations in the Company’s Quarterly Report on Form 10-Q for the second quarter of 2011. The Company is filing this Current Report on Form 8-K to include the retrospective presentation and disclosure requirements in the audited consolidated financial statements of the Company as of December 31, 2010 and 2009 and for each of the three years in the period ended December 31, 2010.

This Current Report on Form 8-K updates Items 6, 7 and 8 of the Company’s 2010 Form 10-K to reflect the retrospective presentation of discontinued operations. This Current Report on Form 8-K is not being filed to correct any error or omission in the financial or other information previously filed in the Company’s 2010 Form 10-K. The updated financial information is attached to this Current Report on Form 8-K as Exhibit 99.1 and is incorporated by reference in the Company’s currently effective registration statements. All other information in the Company’s 2010 Form 10-K has not been otherwise updated for events or developments that occurred subsequent to the filing of the 2010 Form 10-K. The information in this Current Report on Form 8-K should be read in conjunction with the 2010 Form 10-K and any filings made by the Company with the SEC since March 9, 2011.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits. The following exhibits are being filed with this Current Report on Form 8-K.

| Exhibit No. | Description |
|-------------|--|
| 23.1 | Consent of Deloitte & Touche LLP |
| 99.1 | Updated financial information under Item 6. Selected Financial Data; Item 7. Management’s Discussion and Analysis of Financial Condition and Results of Operations; and Item 8. Financial Statements and Supplementary Data in the Company’s Annual Report on Form 10-K for the year ended December 31, 2010 |

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.

EDUCATION REALTY TRUST, INC.

Date: October 21, 2011

By:

/s/ Randall H. Brown
Randall H. Brown
Executive Vice President, Chief Financial
Officer,
Treasurer and Secretary

INDEX TO EXHIBITS

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