

# 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): June 10, 2002 (June 7, 2002)

**SIMON PROPERTY GROUP, L.P.**  
(Exact name of registrant as specified in its charter)

**Delaware**  
(State of incorporation or organization)

**33-11491**  
(Commission File No.)

**34-1755769**  
(I.R.S. Employer Identification No.)

**National City Center**  
**115 West Washington Street, Suite 15 East**  
**Indianapolis, Indiana 46204**  
(Address of principal executive offices)

**(317) 636-1600**  
(Registrant's telephone number, including area code)

**Not Applicable**  
(Former name or former address, if changed since last report)

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#### ITEM 4. CHANGE IN REGISTRANTS' CERTIFYING ACCOUNTANT

On June 7, 2002, Simon Property Group, L.P., a Delaware limited partnership (the "Registrant"), decided to replace Arthur Andersen LLP ("Andersen") with Ernst & Young LLP ("E&Y") as the Registrant's independent accountants. The change in accountants will become effective immediately. This decision was approved by the Audit Committee of the Board of Directors of Simon Property Group, Inc., a Delaware corporation and the managing general partner of the Registrant.

Andersen's reports on the Registrant's financial statements for the past two years did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During the two most recent fiscal years ended December 31, 2001 and 2000, and the subsequent interim period through the date of this report, there were no disagreements with Andersen on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure which, if not resolved to Andersen's satisfaction, would have caused Andersen to make reference to the subject matter in its report on the Registrant's consolidated financial statements for such years; nor were there any reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

The Registrant has provided Andersen a copy of the foregoing disclosures. A letter from Andersen stating its agreement with such disclosures is attached as Exhibit 16 to this report.

During the years ended December 31, 2001 and 2000 and the subsequent interim period through the date of this report, the Registrant did not consult E&Y with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Registrant's financial statements, or any other matters or reportable events as set forth in Items 304(a)(2)(i) and (ii) of Regulation S-K.

#### ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

16 Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated June 10, 2002.

## 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.

Dated: June 10, 2002

SIMON PROPERTY GROUP, L.P.

By: /s/ SIMON PROPERTY GROUP, INC.  
Managing General Partner

By: /s/ STEPHEN E. STERRETT

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Stephen E. Sterrett  
Executive Vice President—  
Chief Financial Officer

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## EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description of Exhibit</u>
16	Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated June 10, 2002.

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**Exhibit 16**

June 10, 2002

Office of Chief Accountant  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Dear Sir/Madam:

We have read paragraphs one through four of Item 4 included in the Form 8-K dated June 10, 2002 of Simon Property Group, L.P. to be filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

/s/ ARTHUR ANDERSEN LLP  
ARTHUR ANDERSEN LLP

cc: Mr. Stephen E. Sterrett, Executive Vice President and Chief Financial Officer, Simon Property Group, Inc.

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QuickLinks

[Exhibit 16](#)