

SBA COMMUNICATIONS CORP  
Form 8-K  
February 18, 2005

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, DC 20549

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**FORM 8-K**

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

Date of report (Date of earliest event reported) February 15, 2005

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**SBA Communications Corporation**

(Exact Name of Registrant as Specified in Its Charter)

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**Florida**

(State or Other Jurisdiction of Incorporation)

**000-30110**  
(Commission File Number)

**65-0716501**  
(IRS Employer Identification No.)

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5900 Broken Sound Parkway N.W. Boca Raton, Florida  
(Address of Principal Executive Offices)

33487  
(Zip Code)

(561) 995-7670

(Registrant's Telephone Number, Including Area Code)

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

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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))
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**Item 7.01 Regulation FD Disclosure.**

On February 15, 2005, SBA Communications Corporation (the Company ) issued a press release announcing that it has reviewed its accounting practices and determined that the Company will adjust its method of accounting for certain types of ground leases underlying its tower sites. A copy of the press release is furnished as Exhibit 99.1 to this Form 8-K.

**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.

February 18, 2005

**SBA COMMUNICATIONS CORPORATION**

/s/ Anthony J. Macaione

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Anthony J. Macaione  
Chief Financial Officer