## SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

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FORM 8-K/A
AMENDMENT NO. 1
TO

CURRENT REPORT

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

Date of Report	(Date of earlies	et event reported)	May 8, 2002
	Wells Real E	State Investment Trus	st, Inc.
(	Exact Name of Re	gistrant as Specified	d in Charter)
GEORGIA		0-25739	58-2328421
(State or Other Jurisdiction of Incorporation)		(Commission	(IRS Employer
6200 The Corners	Parkway, Suite	250, Norcross, Georg	ia 30092
(Address of Principal Executive Offices)			(Zip Code)
Registrant's tel	ephone number, i	ncluding area code	(770) 449-7800
(Forme	r Name or Former	Address, if Changed	Since Last Report)
The Reg 8, 2002 to inclu	_	_	port on Form 8-K dated May
Item 7. Financi	al Statements, E	ro Forma Financial St	tatements and Exhibits

## SIGNATURE

Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated May 8, 2002, regarding change in certifying

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this Amendment No. 1 to Current Report to be signed on its behalf by the undersigned hereunto duly authorized.

Exhibits. The following exhibits are filed with this document:

Description

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accountant.

(C)

Number

16.1

By: /s/ Leo F. Wells, III

Leo F. Wells, III,

President

Date: May 15, 2002

## [ARTHUR ANDERSEN LLP LETTERHEAD]

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

May 8, 2002

Dear Sir/Madam:

We have read the four paragraphs of section (a) contained in Item 4 included in the Form 8-K dated May 8, 2002 of Wells Real Estate Investment Trust, Inc. 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

cc: Mr. Doug Williams, Senior Vice President Finance & Accounting
Wells Real Estate Funds