Maher Ken Form 3 December 27, 2004 UNITED STATES SECURITIES AND EXCHANGE COMMISSION OMB APPROVAL FORM 3 Washington, D.C. 20549 OMB

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

3235-0104 Number: January 31, Expires: 2005 Estimated average burden hours per response... 0.5

(Print or Type Responses)

1. Name and Address of Reporting Person <u>*</u> Maher Ken			2. Date of Event Requiring Statement (Month/Day/Year)	3. Issuer Name and Ticker or Trading Symbol FRIEDMANS INC [FRDM.PK]			
(Last)	(First)	(Middle)	12/13/2004	4. Relationsh Person(s) to 1	ip of Reporting Issuer	ç	5. If Amendment, Date Original Filed(Month/Day/Year)
C/O FRIED	MAN'S IN	IC., 171					1 110 a(1,10 111, 2 a), 1 cal)
CROSSROADS PARKWAY				(Check all applicable))		
(Street) SAVANNAH, GA 31422				Director 10% Owner X Officer Other (give title below) (specify below) Chief Financial Officer		6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person	
(City)	(State)	(Zip)	Tabla I N	Jon Donivo	tivo Soqu nit i	log Do	1 0
	· /	(1 . P)					neficially Owned
1.Title of Secu (Instr. 4)	rity		2. Amount o Beneficially (Instr. 4)		3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nat Owne (Instr	1
No securitie	s beneficia	ally owned.	0		D	Â	
Reminder: Rep owned directly	•		ch class of securities benefic	ially S	SEC 1473 (7-02	2)	
	infor	mation conta	pond to the collection of ained in this form are not nd unless the form displ				

currently valid OMB control number.

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

2. Date Exercisable and	3. Title and Amount of	4.	5.	6. Nature of Indirect
Expiration Date	Securities Underlying	Conversion	Ownership	Beneficial Ownership
(Month/Day/Year)	Derivative Security	or Exercise	Form of	(Instr. 5)
	(Instr. 4)	Price of	Derivative	
	T '4	Derivative	Security:	
	litte	Security	Direct (D)	
	Expiration Date	(Month/Day/Year) Derivative Security	Expiration Date (Month/Day/Year)Securities Underlying Derivative Security (Instr. 4)Conversion or Exercise Price of DerivativeTitleTitle	Expiration Date (Month/Day/Year)Securities Underlying Derivative Security (Instr. 4)Conversion or ExerciseOwnership or ExerciseTitleTitleDerivative DerivativeSecurity:

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Date	Expiration	Amount or	or Indirect
Exercisable	Date	Number of	(I)
		Shares	(Instr. 5)

Reporting Owners

Reporting Owner Name / Address	Relationships				
	Director	10% Owner	Officer	Other	
Maher Ken C/O FRIEDMAN'S INC. 171 CROSSROADS PARKWAY SAVANNAH, GA 31422	Â	Â	Chief Financial Officer	Â	
Signatures					

Ken Maher	12/27/2004		
<u>**</u> Signature of Reporting Person	Date		

Explanation of Responses:

* If the form is filed by more than one reporting person, see Instruction 5(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.