FRIEDMANS INC Form 8-K March 03, 2004

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 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): January 7, 2004

Friedman's Inc. (Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction
of incorporation)(Commission
File Number)(IRS Employer
Identification No.)

0-22356

58-20583

171 Crossroads Parkway Savannah, Georgia 31422 (Address of principal executive offices)

(912) 233-9333 (Registrant's telephone number, including area code)

Item 5. Other Events.

On February 27, 2004, Friedman's Inc. issued a press release announcing comparable store sales for February, progress on the search for a Chief Executive Officer, that there will be a further delay in filing its Form 10-K for the fiscal year ended September 27, 2003, and that the Company's quarterly report on Form 10-Q for the fiscal quarter ended December 27, 2003, will also be delayed. The text of the press release, which is attached as Exhibit 99.1, is incorporated by reference into this Item.

Item 7. Financial Statements, Pro Forma Financial Statements and Exhibits

(c) Exhibits The following exhibits are filed as a part of this report: Exhibit

Edgar Filing: FRIEDMANS INC - Form 8-K

Number	Description					
99.1	Press	Release	Dated	February	27,	2004.

Item 12. Results of Operations and Financial Condition

On January 7, 2004, Friedman's Inc. issued a press release announcing sales results for its first fiscal quarter ended December 27, 2003, progress on the internal audit of the company's financial statements, and that the Company would be discontinuing the practice of providing unaudited sales and other pro forma financial data on a consolidated basis with Crescent Jewelers Inc. A copy of the press release is attached as Exhibit 99.2, and the text of the press release is incorporated be reference into this item.

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.

Friedman's Inc.
(Registrant)

Date: February 27, 2004

By: /s/ Richard Cartoon

Richard Cartoon Chief Financial Officer

Exhibit Index

Exhibit Number	Exhibit Description
99.1	Press Release, dated February 27, 2004.
99.2	Press Release, dated January 7, 2004 (This exhibit is furnished, not filed, pursuant to Item 12).