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FRIEDMANS INC Form 8-K December 27, 2004

> UNITED STATES 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): December 27, 2004 (December 22, 2004)

Friedman's Inc. (Exact Name of Registrant as Specified in its Charter)

Delaware Delaware 0-22356 58-20583

(State or Other Jurisdiction (Commission File (IRS Employer of Incorporation) of Incorporation)

0-22356 Number)

58-20583 Identification No.)

171 Crossroads Parkway Savannah, Georgia 31422 (Address of Principal Executive Offices)

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

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:

- $|_|$ 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))

Item 8.01 Other Events.

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On December 22, 2004, Friedman's issued a press release in connection with certain civil lawsuits filed by the states' attorneys general in state courts in Texas, Tennessee and Florida. The text of the press release is included as Exhibit 99.1 to this Current Report on Form 8-K and is incorporated by reference into this Item.

Item 9.01. Financial Statements and Exhibits.

(c) Exhibits.

The following exhibits are filed as part of this report:

Exhibit

Number Description

Exhibit 99.1 Press release dated December 22, 2004

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.

Date: December 27, 2004 By: /s/ C. Steven Moore

C. Steven Moore

Chief Administrative Officer

and General Counsel

EXHIBIT INDEX

Exhibit

Number Description

Exhibit 99.1 Press release dated December 22, 2004