SKECHERS USA INC Form 8-K July 26, 2006

UNITED STATES 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):

July 26, 2006

SKECHERS U.S.A., INC.

(Exact name of registrant as specified in its charter)

001-14429

(Commission

File Number)

Delaware

(State or other jurisdiction of incorporation)

228 Manhattan Beach Boulevard, Manhattan Beach, California

(Address of principal executive offices)

Registrant s telephone number, including area code:

Not Applicable

Former name or former address, if changed since last report

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))

95-4376145

(I.R.S. Employer Identification No.)

90266

(Zip Code)

(310) 318-3100

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<u>Top of the Form</u> Item 2.02 Results of Operations and Financial Condition.

On July 26, 2006, Skechers U.S.A., Inc. issued a press release announcing its results of operations and financial condition for the three months and six months ended June 30, 2006. A copy of the press release is attached as exhibit 99.1 and incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits

The following exhibit is furnished as part of this report:

99.1 Press Release dated July 26, 2006.

The information in this current report and the exhibit attached hereto is being furnished and shall not be deemed "filed" for the purposes of Section 18 of the Securities and Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section. The information in this current report shall not be incorporated by reference into any registration statement or other document pursuant to the Securities Act of 1933, as amended. The furnishing of the information in this current report is not intended to, and does not, constitute a representation that such furnishing is required by Regulation FD or that the information this current report contains is material investor information that is not otherwise publicly available.

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Top of the Form

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.

SKECHERS U.S.A., INC.

July 26, 2006

By: /s/ David Weinberg

Name: David Weinberg Title: Chief Operating Officer

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Top of the Form

Exhibit Index

Exhibit No.	Description	

99.1

Press Release dated July 26, 2006.