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FRIEDMANS INC  
Form 8-K  
November 18, 2003

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SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

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FORM 8-K

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

Date of Report (Date of earliest event reported): November 17, 2003

Friedman's Inc.

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(Exact name of registrant as specified in its charter)

Delaware	0-22356	58-20583
----- (State or other jurisdiction of incorporation)	----- (Commission File Number)	----- (IRS Employer Identification No.)

171 Crossroads Parkway  
Savannah, Georgia 31422

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(Address of principal executive offices)

(912) 233-9333

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(Registrant's telephone number, including area code)

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Item 12. Results of Operations and Financial Condition.

On November 17, 2003, Friedman's Inc. issued a press release announcing that the company's historical financial statements for at least the fiscal years 2000, 2001 and 2002 and for the first three quarters of fiscal year 2003 will be restated, and that, as a result, the filing of its Form 10-K for the fiscal year ended September 27, 2003 may be delayed. The text of the press release, which is attached at Exhibit 99.1, is incorporated by reference into this Item.

Exhibits

99.1 Press Release Dated November 17, 2003.

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: November 18, 2003

By: /s/ Bradley J. Stinn

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Bradley J. Stinn  
Chief Executive Officer