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FRIEDMANS INC
Form 8-K
March 25, 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): March 24, 2004

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

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

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 March 24, 2004, Friedman's Inc. issued a press release announcing that the Company has received a Wells Notice from the Division of Enforcement of the Securities and Exchange Commission. 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 Number ----- | Description ----- |
|----------------------------|-------------------------------------|
| 99.1 | Press Release Dated March 24, 2004. |

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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: March 24, 2004

By: /s/ Richard Cartoon

Richard Cartoon
Chief Financial Officer

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