

SMART & FINAL INC/DE
Form 8-K
February 19, 2004

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)

February 18, 2004

SMART & FINAL INC.

(Exact name of Registrant as specified in its charter)

Delaware
(State of Incorporation)

001-10811
(Commission File Number)

95-4079584
(I.R.S. Employer

Identification No.)

600 Citadel Drive

90040

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City of Commerce, California
(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code: (323) 869-7500

Item 12. Results of Operations and Financial Condition.

On February 18, 2004, Smart & Final Inc. issued a News Release announcing the results of operations for the quarter ended December 28, 2003.

Each non-GAAP financial measure presented in the news release is included because our management uses information of this nature to monitor and evaluate our operating results and trends on an on-going basis. Our management believes the non-GAAP information is also useful to our investors and users of our financial statements in order to provide insight into our operating results and related trends that affect our business. In addition, our management uses non-GAAP financial information and measures internally for financial analysis and other purposes.

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
99	News Release of Smart & Final Inc. dated February 18, 2004