SMART & FINAL INC/DE
Form 8-K
July 15, 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)

July 15, 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**

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 July 15, 2004, Smart & Final Inc. issued a News Release announcing the results of operations for the quarter ended June 13, 2004.

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.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly authorized this report to be signed on its behalf by the undersigned hereunto duly authorized.

SMART & FINAL INC.

Date: July 15, 2004

By: /s/ Richard N. Phegley

Richard N. Phegley
Senior Vice President and
Chief Financial Officer

EXHIBIT INDEX

Exhibit No.	Description
99	News Release of Smart & Final Inc. dated July 15, 2004