

SMART & FINAL INC/DE  
Form 8-K  
October 31, 2006

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

**Washington D.C. 20549**

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**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)

October 31, 2006

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**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**

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

**(323) 869-7500**

**90040**  
(Zip Code)

(Registrant's telephone number, including area code)

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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 (see General Instruction A.2. below):

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- .. 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))
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**Item 2.02 Results of Operations and Financial Condition.**

On October 31, 2006, Smart & Final Inc. issued a News Release announcing the results of operations for the quarter ended October 8, 2006.

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits

99 News Release of Smart & Final Inc. dated October 31, 2006.

**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: October 31, 2006

By: /s/ Richard N. Phegley  
Richard N. Phegley  
Senior Vice President and  
Chief Financial Officer

EXHIBIT INDEX

<b>Exhibit No.</b>	<b>Description</b>
99	News Release of Smart & Final Inc. dated October 31, 2006