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EXHIBITS

99.1 Press Release Dated December 23, 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: December 29, 2003

By: /s/ Richard Cartoon

Richard Cartoon
Chief Financial Officer