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CANDIES INC Form 8-K April 26, 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): April 20, 2004

CANDIE'S, INC.		
(Exact name of Registrant as specified in its charter)		
DELAWARE	001-10593	11-2481903
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)
215 West 40th Street, New York, NY		10018
(Address of principal executive offices)		(Zip Code)
Registrant's telephone number, including area code: (212) 730-0030		
(Former name or former address, if changed since last report)		

Item 12. Results of Operations and Financial Conndition.

On April 20, 2004 Candie's, Inc. (the "Company") issued a press release announcing its results of operations for the fiscal quarter and fiscal year ended January 31, 2004. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

The press release includes a non-GAAP financial measure for the periods presented with respect to "comparable licensing income" and a

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qualitative reconciliation of this non-GAAP financial measure to the most directly comparable GAAP financial measure. Management of the Company has chosen to provide the non-GAAP information in the press release because it believes that it provides a meaningful comparison of the Company's licensing income for the periods presented. The non-GAAP financial measures should not be considered in isolation or as a substitution for measures of financial performance prepared in accordance with GAAP.

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 thereunto duly authorized.

CANDIE'S, INC.
(Registrant)

By:/s/Richard Danderline

Richard Danderline
Executive Vice President,
- Finance and Operations

Date: April 26, 2004