

Edgar Filing: CANDIES INC - Form 8-K/A

CANDIES INC  
Form 8-K/A  
September 16, 2004

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

FORM 8-K/A

CURRENT REPORT Pursuant  
to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of report (Date of earliest event reported) September 14, 2004  
-----

Candie's, Inc.  
-----

(Exact Name of Registrant as Specified in Its Charter)

Delaware  
-----

(State or Other Jurisdiction of Incorporation)

0-10593  
-----

11-2481093  
-----

(Commission File Number)

(IRS Employer Identification No.)

215 West 40th Street, New York, NY  
-----

10018  
-----

(Address of Principal Executive Offices)

(Zip Code)

(212) 730-0030  
-----

(Registrant's Telephone Number, Including Area Code)

Not Applicable  
-----

(Former Name or Former Address, if Changed Since Last Report)

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):

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))

Edgar Filing: CANDIES INC - Form 8-K/A

Item 4.02 Non-Reliance on Previously Issued Financial Statements or Related Audit Report or Completed Interim Review

(c) Independent Accountant Disclosure and Letter

A copy of the independent registered public accounting firm letter required by 4.02 (c) is attached as Exhibit 99.1.

Item 9.01 Financial Statements and Exhibits

Exhibit 99.1 Independent Registered Accounting Firm Letter.

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.

CANDIE'S, INC.

Date: September 16, 2004

By: /s/Richard Danderline

-----  
Name:Richard Danderline  
Title:Executive Vice President-Finance and Operations