

SMART & FINAL INC/DE  
Form 8-K  
February 14, 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)

February 14, 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**

**90040**

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

(Zip Code)

(323) 869-7500

(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):

- 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 February 14, 2006, Smart & Final Inc. issued a News Release announcing the results of operations for the quarter ended January 1, 2006.

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.

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

(d) Exhibits

99 News Release of Smart & Final Inc. dated February 14, 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: February 14, 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 February 14, 2006