

FREDS INC
Form 8-K
August 28, 2008

**UNITED STATES
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): August 28, 2008

FREDS, INC.

(Exact Name of Registrant as Specified in Charter)

Commission File Number 001-14565

Tennessee 62-0634010
(I.R.S.
Employer

(State or Other Jurisdiction

of Incorporation) Identification
No.)

4300 New Getwell Road, Memphis, Tennessee 38118

(Address of principal executive offices)

(901) 365-8880

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:

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))

ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On August 28, 2008, Fred's, Inc. issued a press release announcing its financial results for the second quarter and six months ended August 2, 2008.

A copy of the press release announcing these events is furnished as Exhibit 99.1 to this report and is incorporated herein by reference. The information in this report, including the exhibit attached hereto, is furnished pursuant to Item 2.02 and shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that section.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(d) Exhibits.

99.1 Press Release issued by Fred's, Inc., dated August 28, 2008.

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.

FRED'S, INC.

(Registrant)

Date: August 28, 2008 By: /s/ Jerry A. Shore

Jerry A. Shore
Executive Vice President and

Chief Financial Officer

EXHIBIT INDEX

Exhibit

Number Description of Exhibit(s)

99.1 Copy of press release issued by Fred's, Inc. on August 28, 2008.