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JACUZZI BRANDS INC  
Form 8-K  
May 11, 2006

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): May 11, 2006  
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JACUZZI BRANDS, INC.  
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(Exact Name of Registrant as Specified in its Charter)

Delaware  
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1-14557  
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22-3568449  
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(State of other Jurisdiction  
of Incorporation)

(Commission  
File Number)

(I.R.S. Employer  
Identification Number)

777 S. Flagler Drive, West Tower, Suite 1100, West Palm Beach, FL 33401  
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(Address of principal executive offices)

(Zip Code)

(561) 514-3838  
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(Registrant's Telephone Number, Including Area Code)

Not Applicable  
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(Former Name or Former Address, if Changed Since Last Report)

- 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.

The following information is being "furnished" in accordance with General Instruction B.2. of Form 8-K and shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or otherwise subject to the liabilities of that section, nor shall it be deemed to be incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act. On May 11, 2006, Jacuzzi Brands, Inc. issued a press release to announce the Company's quarterly results for the second quarter of fiscal year 2006. A copy of the press release is attached hereto as Exhibit 99.1 and is hereby incorporated by reference.

Item 9.01. Financial Statements and Exhibits.

(c) Exhibits.

99.1 Press Release dated May 11, 2006 announcing the Company's quarterly results for the second quarter of fiscal year 2006.

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.

Date: May 11, 2006

JACUZZI BRANDS, INC.

By: /s/ STEVEN C. BARRE

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Name: Steven C. Barre  
Title: Senior Vice President and  
General Counsel