JACUZZI BRANDS INC Form 8-K October 27, 2004

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 Rep	orted):	October 26, 2004
Date of Report (Date of Earliest Event Rep	orted):	October 20, 2004

Jacuzzi Brands, Inc.

(Exact name of registrant as specified in its charter)

Delaware	001-14557	22-3568449
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)
777 S. Flagler Drive, Phillips Point West Tower - 1100, West Palm Beach, Florida		33401
(Address of principal executive offices)		(Zip Code)
Registrant s telephone number, including area code:		561.514.3838
1	Not Applicable	
Former name or former	r 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))
[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 October 26, 2004, Jacuzzi Brands, Inc. issued a press release announcing preliminary results of operations for the fiscal year ended October 2, 2004. A copy of the press release is attached hereto as Exhibit 99.1 and incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits.

(c) Exhibits.

99.1 Press Release Dated October 26, 2004.

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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.

Jacuzzi Brands, Inc.

October 26, 2004 By: Steven C. Barre

Name: Steven C. Barre

Title: Senior Vice President, General Counsel and Secretary

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Exhibit Index

Exhibit No.	Description
99.1	Press Release Dated October 26, 2004