

SHOE PAVILION INC  
Form 8-K  
March 03, 2005

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**WASHINGTON, D.C. 20549**

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**FORM 8-K**

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**CURRENT REPORT**

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

**Date of Report (Date of Earliest Event Reported): March 2, 2005**

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**SHOE PAVILION, INC.**

(Exact name of registrant as specified in its charter)

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**Delaware**  
(State or other jurisdiction  
of incorporation)

**0-23669**  
(Commission File Number)

**94-3289691**  
(I.R.S. Employer  
Identification No.)

**1380 Fitzgerald Drive**  
**Pinole, California**  
(Address of principal executive offices)

**94564**  
(Zip Code)

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Registrant's telephone number, including area code: (510) 222-4405

**Not Applicable**

**Former name or former address, if changed since last report**

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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:

- .. 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 8.01 Other Events**

On March 2, 2005, Shoe Pavilion, Inc. issued a press release announcing that, as a result of a clarification issued by the Chief Accountant of the Securities and Exchange Commission released on February 7, 2005, the Company, like many other retailers, has reviewed its lease accounting practices and intends to change its lease accounting treatment and will restate its historical financial statements. The Company has not yet identified the years or periods that it will restate as a result of this clarification. A copy of the press release announcing the accounting change and restatement is attached as an exhibit and incorporated herein by reference.

**Item 9.01 Exhibits**

99.1 Press Release dated March 2, 2005

**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.

SHOE PAVILION, INC.

March 3, 2005

By:           /s/ John D. Hellmann          

Name: John D. Hellmann  
Title: Vice President and Chief

Financial Officer

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press Release of Shoe Pavilion, Inc. issued March 2, 2005