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JACUZZI BRANDS INC Form 8-K May 18, 2004

SECURIT	IES AND EXCHANGE COMMISSION	
W.	ASHINGTON, D.C. 20549	
	FORM 8-K	
	CURRENT REPORT	
	to Section 13 or 15(d) of thities Exchange Act of 1934	he
Date of Report	(Date of earliest event re	ported):
	May 18, 2004	
	JACUZZI BRANDS, INC.	
(Exact Name of Re	gistrant as Specified in it	s Charter)
Delaware	1-14557	22-3568449
State of other Jurisdiction of Incorporation)		
777 S. Flagler Drive, Suit	e 1100, West Palm Beach, FL	33401
(Address of Principa	al Executive Offices)	(Zip Code)
	(561) 514-3838	
(Registrant's Te	lephone Number, Including A	rea Code)
	Not Applicable	

Item 12. Results of Operations and Financial Condition

The following information is furnished pursuant to Item 12, "Results of

(Former Name or Former Address, if Changed Since Last Report)

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Operations and Financial Condition." On May 18, 2004, Jacuzzi Brands, Inc. issued a press release to announce the Company's results for the second quarter and first half of fiscal 2004. A copy of the press release is attached hereto as Exhibit 99.1 and is hereby incorporated by reference.

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.

Date: May 18, 2004 By: /s/ Steven C. Barre

Name: Steven C. Barre

Title: Senior Vice President, General Counsel and Secretary