

BJs RESTAURANTS INC  
Form 8-K  
March 10, 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 reported): March 9, 2005**

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**BJ S RESTAURANTS, INC.**

(Exact name of registrant as specified in its charter)

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

**0-21423**  
(Commission File Number)

**33-0485615**  
(IRS Employer  
Identification No.)

**16162 Beach Boulevard**  
**Suite 100**

**92647**

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**Huntington Beach, California**  
(Address of principal executive offices)

(Zip Code)

**Registrant's telephone number, including area code: (714) 848-3747**

(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 4.02 Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review.**

On March 9, 2005, BJ's Restaurants, Inc., a California corporation (the Registrant), announced that it will adjust its accounting for rent holidays in its restaurant leases after the Company's review of the topic with its Audit Committee and consultation with its independent registered public accounting firm, Ernst & Young LLP. The press release issued by the Registrant in connection with the announcement is attached to this report as Exhibit 99.1 (incorporated herein by this reference).

**Item 9.01 Exhibits**

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press Release dated March 9, 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.

March 9, 2005

BJ S RESTAURANTS, INC.

(Registrant)

By: /s/ PAUL A. MOTENKO

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Paul A. Motenko  
Director, Co-Chairman, Vice President and Secretary

By: /s/ JEREMIAH J. HENNESSY

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Jeremiah J. Hennessy  
Director, Co-Chairman

By: /s/ GERALD W. DEITCHLE

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Gerald W. Deitchle  
Chief Executive Officer, President and Director

By: /s/ LOUIS M. MUCCI

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Louis M. Mucci  
Chief Financial Officer and Director