

SOLA INTERNATIONAL INC

Form 8-K

August 09, 2004

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**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): August 9, 2004

SOLA International Inc.

(Exact name of registrant as specified in its charter)

DELAWARE	1-13606	94-3189941
(State or other jurisdiction of incorporation or organization)	(Commission File Number)	(I.R.S. Employer Identification No.)

10590 West Ocean Air Drive, Suite 300
San Diego, CA 92130
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (858) 509-9899

None

(Former name or former address, if changed since last report.)

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Item 12. Results of Operations and Financial Condition

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Item 12. Results of Operations and Financial Condition

On August 9, 2004, the registrant released earnings for the first quarter fiscal 2005.

The earnings release contains a non-GAAP measure, which is a financial measure of the Company's performance that excludes or includes amounts thereby differentiating it from the most directly comparable measure presented in financial statements that are calculated and presented in accordance with Generally Accepted Accounting Principles (GAAP). Pursuant to the requirements of Regulation G, the Company has provided a reconciliation within its earnings release to the most directly comparable GAAP measure for this non-GAAP measure.

The Company issued the press release attached as Exhibit 99.1 hereto and incorporated herein by reference.

The information in this Report is being furnished and shall not be deemed filed for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section. The information in this Report shall not be deemed incorporated by reference into any filing under the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such filing.

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SIGNATURE

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.

SOLA International Inc.

Date: August 9, 2004

By: /s/ Ronald F. Dutt
Ronald F. Dutt
Executive Vice President and Chief
Financial Officer

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Exhibit Number	Description
99.1	Press Release issued August 9, 2004 (furnished solely pursuant to Item 12 of Form 8-K)

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