

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

**SCHEDULE 13G**

**Under the Securities Exchange Act of 1934**

**(Amendment No. 2 )\***

SKECHERS U.S.A., INC.

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(Name of Issuer)

Common Stock

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(Title of Class of Securities)

830566105

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(CUSIP Number)

December 29, 2023

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(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 (the "Act") or otherwise subject to the liabilities of that section of the Act, but shall be subject to all other provisions of the Act (however, see the Notes.)

1. NAMES OF REPORTING PERSONS  
I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)

Massachusetts Financial Services Company ("MFS")  
04-2747644

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

(a)   
(b)   
Not Applicable

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES	5. SOLE VOTING POWER	4,287,496
BENEFICIALLY OWNED BY	6. SHARED VOTING POWER	0
EACH	7. SOLE DISPOSITIVE POWER	4,383,853
REPORTING PERSON WITH	8. SHARED DISPOSITIVE POWER	0

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

4,383,853 shares of Common Stock consisting of shares beneficially owned by MFS and/or certain other non-reporting entities

10. CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

Not Applicable

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

3.3%

12. TYPE OF REPORTING PERSON

IA

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**Item 1.**

- (a) **Name of Issuer**  
SKECHERS U.S.A., INC.
- (b) **Address of Issuer's Principal Executive Offices**  
228 Manhattan Beach Boulevard, Manhattan Beach, CA 90266

**Item 2.**

- (a) **Name of Person Filing**  
Massachusetts Financial Services Company
- (b) **Address of Principal Business Office or, if None, Residence**  
111 Huntington Avenue, Boston, MA 02199
- (c) **Citizenship**  
Delaware
- (d) **Title of Class of Securities**  
Common Stock
- (e) **CUSIP Number**  
830566105

**Item 3. If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing is a:**

- (a)  Broker or dealer registered under Section 15 of the Act (15 U.S.C. 78o).
- (b)  Bank as defined in Section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c)  Insurance Company as defined in Section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d)  Investment Company registered under Section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e)  An investment adviser in accordance with Rule 240.13d-1(b)(1)(ii)(E);
- (f)  An employee benefit plan or endowment fund in accordance with Rule 240.13d-1(b)(1)(ii)(F);
- (g)  A parent holding company or control person in accordance with Rule 240.13d-1(b)(1)(ii)(G);
- (h)  A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i)  A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j)  Group, in accordance with Rule 240.13d-1(b)(1)(ii)(J).

**Item 4. Ownership.**

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

- (a) Amount Beneficially Owned:  
4,383,853 shares of Common Stock consisting of shares beneficially owned by MFS and/or certain other non-reporting entities
- (b) Percent of Class:  
3.3%
- (c) Number of shares as to which such person has:
  - (i) sole power to vote or to direct the vote 4,287,496
  - (ii) shared power to vote or to direct the vote 0
  - (iii) sole power to dispose or to direct the disposition of 4,383,853
  - (iv) shared power to dispose or to direct the disposition of 0

**Item 5. Ownership of Five Percent or Less of Class.**

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following:

**Item 6. Ownership of More than Five Percent on Behalf of Another Person.**

Not Applicable

**Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company.**

Not Applicable

**Item 8. Identification and Classification of Members of the Group.**

Not Applicable

**Item 9. Notice of Dissolution of Group.**

Not Applicable

**Item 10. Certification.**

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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**SIGNATURE**

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Massachusetts Financial Services Company

By: /s/ Lisa Neaves

Date: February 09, 2024

Name: Lisa Neaves

Title: Compliance Officer