

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

AMENDMENT NUMBER 1
TO
FORM 8-A/A

FOR REGISTRATION OF CERTAIN CLASSES OF SECURITIES
PURSUANT TO SECTION 12(b) OR (g) OF THE
SECURITIES EXCHANGE ACT OF 1934

SKECHERS U.S.A., INC.
(Exact name of registrant as specified in its charter)

DELAWARE 95-4376145
(State of incorporation or organization) (I.R.S. Employer Identification No.)

228 MANHATTAN BEACH BOULEVARD, MANHATTAN BEACH, CALIFORNIA 90266
(Address of principal executive offices) (Zip Code)

Securities to be registered pursuant to Section 12(b) of the Act:

Title of each class to be so registered	Name of each exchange on which each class is to be registered
Class A Common Stock, \$0.001 par value	New York Stock Exchange

If this Form relates to the registration of a class of securities pursuant to
Section 12(b) of the Exchange Act and is effective pursuant to General
Instruction A.(c), please check the following box. []

If this Form relates to the registration of a class of securities pursuant to
Section 12 (g) of the Exchange Act and is effective pursuant to General
Instruction A.(d), please check the following box. []

Securities Act registration statement file number to which this form relates:

333-60065 (if applicable)

Securities to be registered pursuant to Section 12(g) of the Act:

NONE

(Title of class)

(Title of class)

SKECHERS U.S.A., INC. FORM 8A/A

INFORMATION REQUIRED IN REGISTRATION STATEMENT

ITEM 1. DESCRIPTION OF REGISTRANT'S SECURITIES TO BE REGISTERED.

Information with respect to the Registrant's common stock \$0.001 par
value per share is incorporated by reference to the section entitled
"Description of Capital Stock" in that portion of the Prospectus contained in
Registrant's Registration Statement on Form S-1 (File No. 333-60065), as such
may be amended (including any prospectus filed by the Registrant pursuant to
Rule 424(b) promulgated under the Securities Act of 1933, as amended).

ITEM 2. EXHIBITS.

Not applicable.

SIGNATURE

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereto duly authorized.

(Registrant) SKECHERS U.S.A., INC.

Date: April 26, 1999

By: /s/ David Weinberg

David Weinberg
Chief Financial Officer