Check this box if no
longer subject to
Section 16. Form 4 or
Form 5 obligations
may continue. See
Instruction 1(b).

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

OMB APPROVAL OMB Number: 3235-0287 Estimated average burden hours per response... 0.5

#### STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting GREENBERG ROBERT	2. Issuer Name SKECHERS U	SA INC [	SКУ	K]		5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <u>X_Director</u> <u>X_Officer (give title below)</u> <u>Other (specify below)</u> <u>Chief Executive Officer</u> 6. Individual or Joint/Group Filing(Check Applicable Line) <u>Form filed by One Reporting Person</u> <u>X_Form filed by More than One Reporting Person</u> <b>ired, Disposed of, or Beneficially Owned</b>				
(Last) (First) 228 MANHATTAN BEACH	3. Date of Earlies 12/12/2006	t Transactio	on (M	lonth/Day/	Year)					
(Street)	4. If Amendment,	Date Origi	nal F	iled(Month/I	Day/Year)					
MANHATTAN BEACH, CA (City) (State)		Table I - I	Non-]	Derivative	Securi					
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)		3. Transaction Code (Instr. 8)		4. Securit or Dispos (Instr. 3, 4	ies Acc ed of (I	uired (A) D)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form:	Beneficial
		(Month/Day/Year)	Code	v	Amount	(A) or (D)	Price	(instr. 3 and 4)	Direct (D) or Indirect (I) (Instr. 4)	Ownership (Instr. 4)
Class A Common Stock	12/12/2006		C <mark>(1)</mark>		203,600	А	ய	203,600	Ι	By Greenberg Family Trust
Class A Common Stock	12/12/2006		s		203,600	D	\$ 31.1905	0	I	By Greenberg Family Trust
Class A Common Stock	12/13/2006		C(1)		117,200	А	ம	117,200	I	By Greenberg Family Trust
Class A Common Stock	12/13/2006		S		117,200	D	\$ 31.3387	0	I	By Greenberg Family Trust
Class A Common Stock	12/14/2006		C <mark>(1)</mark>		179,200	А	<u>(1)</u>	179,200	I	By Greenberg Family Trust
Class A Common Stock	12/14/2006		S		179,200	D	\$ 31.5	0	I	By Greenberg Family Trust
Class A Common Stock	12/14/2006		C <mark>(1)</mark>		151,800	А	<u>(1)</u>	151,800	Ι	By Greenberg Family Trust
Class A Common Stock	12/14/2006		s		151,800	D	\$ 31.2614	0	I	By Greenberg Family Trust

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information SEC 1474 (9-02) contained in this form are not required to respond unless the form displays a currently valid OMB control number.

 Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned

 (e.g., nuts, calls, warrants, ontions, convertible securities)

	(e.g., puts, cans, warrants, options, convertible securities)														
1. Title of	2.	3. Transaction	3A. Deemed	4.	5. Number of		6. Date Exercisable		7. Title and Amount		8. Price of	9. Number of	10.	11. Nature	
Derivative	Conversion	Date	Execution Date, if	Transact	ion	1 Derivative		and Expiration Date		of Underlying		Derivative	Derivative	Ownership	of Indirect
Security	or Exercise	(Month/Day/Year)	any	Code	Securities		urities	(Month/Day/Year)		Securities		Security	Securities	Form of	Beneficial
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	)	Acquired (A)				(Instr. 3 and 4)		(Instr. 5)	Beneficially	Derivative	Ownership
	Derivative					or D	Disposed					Owned	Security:	(Instr. 4)	
	Security					of (I	/				0	Direct (D)			
						·	tr. 3, 4,				- <b>F</b>	or Indirect			
						and	5)						Transaction(s)	< / <	
											Amount		(Instr. 4)	(Instr. 4)	
								Date	Expiration	Title	or				
								Exercisable	Date		Number				
				Code	V	(A)	(D)				of Shares				
										<u></u>					By
Class B										Class A				_	Greenberg
Common	<u>(2)</u>	12/12/2006		С			203,600	<u>(2)</u>	<u>(2)</u>	Common	203,600	<u>(2)</u>	11,454,640		Family
Stock										Stock					1 anniy

Class B Common Stock	(2)	12/13/2006	С		117,200	(2)	<u>(2)</u>	Class A Common Stock		<u>(2)</u>	11,337,440	Ι	By Greenberg Family Trust
Class B Common Stock	<u>(2)</u>	12/14/2006	С		179,200	<u>(2)</u>	<u>(2)</u>	Class A Common Stock	179,200	<u>(2)</u>	11,158,240	Ι	By Greenberg Family Trust
Class B Common Stock	<u>(2)</u>	12/14/2006	С		151,800	<u>(2)</u>	<u>(2)</u>	Class A Common Stock	151,800	<u>(2)</u>	11,006,440	Ι	By Greenberg Family Trust

### **Reporting Owners**

Demostring Opening Manual (Address	Relationships									
Reporting Owner Name / Address	Director	10% Owner	Officer	Other						
GREENBERG ROBERT 228 MANHATTAN BEACH BLVD. MANHATTAN BEACH, CA 90266	Х	Х	Chief Executive Officer							
GREENBERG M SUSAN 228 MANHATTAN BEACH BLVD. MANHATTAN BEACH, CA 90266		Х								
GREENBERG FAMILY TRUST 228 MANHATTAN BEACH BLVD. MANHATTAN BEACH, CA 90266		х								

## Signatures

Robert Greenberg	12/14/2006
**Signature of Reporting Person	Date
M. Susan Greenberg	12/14/2006
**Signature of Reporting Person	Date
Robert Greenberg; M. Susan Greenberg	12/14/2006
Signature of Reporting Person	Date

# **Explanation of Responses:**

- \* If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- \*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Each share of Class A Common Stock was issued upon conversion of one share of Class B Common Stock for no additional consideration.
- (2) Shares of Class B Common Stock are convertible into Class A Common Stock on a one-for-one basis for no additional consideration at any time, with no expiration date, upon voluntary conversion by the holder of such shares or upon any sale or transfer of such shares with certain exceptions.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.