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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):

December 18, 2007

SKECHERS U.S.A., INC.

(Exact name of registrant as specified in its charter)

Delaware

001-14429

95-4376145

(State or other jurisdiction  
of incorporation)

(Commission  
File Number)

(I.R.S. Employer  
Identification No.)

228 Manhattan Beach Boulevard, Manhattan  
Beach, California

90266

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code:

(310) 318-3100

Not Applicable

Former name or former address, if changed since last report

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 5.03 Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year.**

On December 18, 2007, the Board of Directors of Skechers U.S.A., Inc. (the "Company"), approved amendments to Article VI of the Company's bylaws, as amended, effective as of December 18, 2007, to clarify the Company's authority to issue uncertificated shares of stock and thereby enable the Company to comply with Section 501.00 of the Listed Company Manual of the New York Stock Exchange (the "Direct Registration Rule"). The Direct Registration Rule requires NYSE-listed securities, such as the Company's Class A common stock, to be eligible for a direct registration program operated by a clearing agency registered under Section 17A of the Securities Exchange Act of 1934 on and after January 1, 2008.

A direct registration program enables investors to establish book-entry ownership of stock or other securities. Shares are owned, recorded and transferred electronically without the issuance of physical stock certificates, which enables investors and broker-dealers to effect transactions without the risks and delays associated with transferring physical stock certificates. Because the Company's existing bylaws did not clearly address the issuance of shares without a physical stock certificate, the Company's Board of Directors determined that it was appropriate to amend the existing bylaws to clarify the Company's authority to issue uncertificated shares in accordance with the Direct Registration Rule.

The foregoing summary is qualified in its entirety by reference to the full text of the amendment to the Company's bylaws, a copy of which is attached as Exhibit 3.1 to this Current Report on Form 8-K and incorporated herein by reference.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

3.1 Second Amendment to Bylaws dated as of December 18, 2007.

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**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.

SKECHERS U.S.A., INC.

*December 19, 2007*

*By: /s/ David Weinberg*

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*Name: David Weinberg  
Title: Chief Operating Officer*

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Exhibit Index

<u>Exhibit No.</u>	<u>Description</u>
3.1	Second Amendment to Bylaws dated as of December 18, 2007.

CERTIFICATE OF  
SECOND AMENDMENT  
TO  
BYLAWS  
OF  
SKECHERS U.S.A., INC.,  
a Delaware corporation

Article VI of the Bylaws of Skechers U.S.A. Inc., a Delaware corporation (the "Corporation"), was amended, effective as of December 18, 2007, by the Board of Directors of the Corporation at a meeting held, pursuant to notice duly given, on December 18, 2007, to read in its entirety, as follows:

**ARTICLE VI  
SHARES AND TRANSFERS OF SHARES**

Section 6.1 Certificates Evidencing Shares. Shares of stock of the Corporation may be certificated or uncertificated, as provided under the DGCL. Every owner of shares of stock of the Corporation, upon written request to the transfer agent or registrar of the Corporation, shall be entitled to a physical certificate certifying the number and class of shares of stock of the Corporation owned by him, which certificate shall be in such form as may be prescribed by the Board. Certificates shall be issued in consecutive order and shall be numbered in the order of their issue, and shall be signed by the Chairman of the Board, the Chief Executive Officer, the President, the Chief Operating Officer or any Vice President and by the Secretary, any Assistant Secretary, the Chief Financial Officer or any Assistant Financial Officer. Any or all signatures on such certificate may be a facsimile. In the event any such officer who has signed or whose facsimile signature has been placed upon a certificate shall have ceased to hold such office or to be employed by the Corporation before such certificate is issued, such certificate may be issued by the Corporation with the same effect as if such officer had held such office on the date of issue.

Section 6.2 Stock Ledger. A stock ledger in one or more counterparts shall be kept by the Secretary, in which shall be recorded (i) the name and address of each person, firm or corporation owning the shares issued by the Corporation, (ii) the number of shares of stock held by such person, firm or corporation, (iii) the date of issuance thereof and, (iv) in the case of cancellation, the date of cancellation. Except as otherwise expressly required by law, the person in whose name shares of stock stand on the stock ledger of the Corporation shall be deemed the owner and record holder thereof for all purposes as regards the Corporation.

Section 6.3 Transfer of Shares. Registration of transfers of shares of stock shall be made only in the stock ledger of the Corporation upon request of the registered holder of such shares, or of his attorney thereunto authorized by power of attorney duly executed and filed with the Secretary, or with a transfer clerk or a transfer agent appointed as provided in Section 6.5 hereof, and

(a) if such shares are represented by a physical certificate, upon the surrender of such certificate or certificates evidencing such shares properly endorsed or accompanied by a stock power duly executed, or

(b) if such shares are uncertificated, upon proper instructions from the registered holder of such shares.

In either case, the registered holder of such shares shall provide such proof of the authenticity of the signatures as the Corporation may reasonably require.

Section 6.4 Lost, Destroyed, Stolen and Mutilated Certificates. A holder of shares of stock of the Corporation shall promptly notify the Corporation of any loss, destruction or mutilation of any physical certificate or certificates evidencing all or any such shares of stock. The Corporation may issue a duplicate certificate or uncertificated shares in place of any certificate theretofore issued by it and alleged to have been mutilated, lost, stolen or destroyed, upon the surrender of the mutilated certificate or, in the case of loss, theft or destruction of the certificate, upon satisfactory proof of such loss, theft or destruction; *provided, however*, that if such shares have ceased to be certificated, a new certificate shall be issued only upon written request to the transfer agent or registrar of the Corporation. The Corporation may, in its discretion, require the record holder of the shares of stock evidenced by the lost, stolen or destroyed certificate or his legal representative to give the Corporation a bond sufficient to indemnify the Corporation against any claim made against it on account of the alleged loss, theft or destruction of any such certificate or the issuance of such duplicate certificate or uncertificated shares.

Section 6.5 Regulations. The Corporation may make such other rules and regulations as it may deem expedient, not inconsistent with these Bylaws, concerning the issue, transfer and registration of certificates evidencing shares of

stock of the Corporation.

This Certificate of Second Amendment to Bylaws shall be effective as of this 18<sup>th</sup> day of December, 2007.

/s/ Philip Paccione

Philip Paccione, Secretary