

MARINEMAX INC
Form 8-K
July 31, 2008

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):

July 31, 2008

MarineMax, Inc.

(Exact name of registrant as specified in its charter)

Delaware

1-14173

59-3496957

(State or other jurisdiction
of incorporation)

(Commission
File Number)

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

18167 U.S. Highway 19 North, Suite 300,
Clearwater, Florida

33764

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code:

727-531-1700

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))

Top of the Form

Item 2.02 Results of Operations and Financial Condition.

On July 31, 2008, MarineMax, Inc. issued a press release announcing its results of operations for the third fiscal quarter ended June 30, 2008. A copy of the press release is furnished as Exhibit 99.1 hereto and is incorporated herein by reference.

The information in Item 2.02 of this Current Report of Form 8-K (including the exhibit) is furnished pursuant to Item 2.02 and shall not be deemed to be "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or otherwise subject to the liabilities of that section. The information in this Item 2.02 shall not be incorporated by reference into any filing under the Securities Act of 1933, as amended, or the Exchange Act, whether made before or after the date of this Current Report, regardless of any general incorporation language in the filing.

Item 2.06 Material Impairments.

We test goodwill and other intangible assets for impairment in accordance with Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets" ("SFAS 142"). During the quarter ended June 30, 2008, we experienced a significant decline in market valuation driven primarily by weakness in the marine retail industry and an overall soft economy which has hindered our financial performance. As a result, we undertook an analysis in accordance with SFAS 142 and concluded that the carrying amounts of our goodwill and other identifiable intangible assets were impaired and recorded a non-cash charge of \$121.2 million based on our assessment. The impairment charge will be recorded in our condensed, consolidated financial statements as of and for the fiscal quarter ended June 30, 2008. We will not be required to make any current or future cash expenditures as a result of this impairment charge.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

99.1 Press Release of MarineMax, Inc. dated July 31, 2008, reporting the financial results for the third fiscal quarter ended June 30, 2008.

Top of the Form

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.

MarineMax, Inc.

July 31, 2008

By: /s/ Michael H. McLamb

Name: Michael H. McLamb

Title: Executive Vice President, Chief Financial Officer and Secretary

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Top of the Form

Exhibit Index

Exhibit No.	Description
99.1	Press release from MarineMax, Inc., dated July 31, 2008, announcing its results of operations for the third fiscal quarter ended June 30, 2008.