

CHAMPION ENTERPRISES INC

Form 8-K

April 21, 2004

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**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): April 21, 2004

CHAMPION ENTERPRISES, INC.

(Exact name of registrant as specified in its charter)

<u>Michigan</u>	<u>1-9751</u>	<u>38-2743168</u>
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)
2701 Cambridge Court, Suite 300 <u>Auburn Hills, Michigan 48326</u> (Address of principal executive offices)		

Registrant's telephone number, including area code: (248) 340-9090

N/A

(Former name or former address, if changed since last report.)

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Item 7. Financial Statements and Exhibits.

(c) Exhibits.

**Exhibit
Number**

99.1 Press Release dated April 21, 2004.

Item 12. Results of Operations and Financial Condition.

On April 21, 2004, Champion Enterprises, Inc. issued a press release announcing its financial results for the first quarter ended April 3, 2004. This press release is being furnished pursuant to Item 12 of Form 8-K. The full text of the press release is filed as Exhibit 99.1 to this Report and is incorporated herein by reference.

The registrant's press release issued April 21, 2004 contains a table that reconciles loss from continuing operations and includes a subtotal of pretax internal operating results, which excludes a mark-to-market charge for stock warrant and debt retirement gain or loss. Management believes that pretax internal operating results, which exclude non-cash capital structure related items, is useful in understanding the results of its core operations of producing and selling manufactured housing.

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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.

CHAMPION ENTERPRISES, INC.

/s/ Phyllis A. Knight

Phyllis A. Knight,
Executive Vice President and
Chief Financial Officer

Date: April 21, 2004

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Exhibit No. Description

99.1 Press Release dated April 21, 2004