

PERRY ELLIS INTERNATIONAL INC  
Form 10-Q/A  
September 19, 2006

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**FORM 10-Q/A**

Amendment No. 1

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**x QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the Quarterly Period Ended April 30, 2006

OR

**.. TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

Commission File Number: 0-21764

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**PERRY ELLIS INTERNATIONAL, INC.**

(Exact Name of Registrant as Specified in its Charter)

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Florida  
(State or other jurisdiction of  
Incorporation or Organization)

59-1162998  
(I.R.S. Employer  
Identification No.)

3000 N.W. 107 Avenue

33172

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**Miami, Florida**  
(Address of Principal Executive Offices) (Zip Code)  
**Registrant's Telephone Number, Including Area Code: (305) 592-2830**

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Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of accelerated filer and large accelerated filer in Rule 12b-2 of the Exchange Act. (Check one)

Large accelerated filer  Accelerated filer  Non-accelerated filer

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

The number of shares outstanding of the registrant's common stock is 9,616,655 (as of June 6, 2006).

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**PERRY ELLIS INTERNATIONAL, INC.**

**Explanatory Note**

Perry Ellis International ( We , the Company ), is filing this Amendment No. 1 on Form 10-Q/A with respect to the Company s Quarterly Report on Form 10-Q for its fiscal quarter ended April 30, 2006, previously filed with the Securities and Exchange Commission on June 9, 2006 (the Original Filing ). The Company hereby amends the language in Item 4, Controls and Procedures, to clarify that its disclosure controls and internal controls were effective as of April 30, 2006 and Item 6 to correct certain language in the certifications filed previously as Exhibits 31.1 and 31.2 to the Original Filing.

Pursuant to Rule 12b-15 under the Securities Exchange Act of 1934, as amended, the complete text of Item 4 and Item 6, as amended, is set forth below. The remainder of the Original Filing is unchanged and is not reproduced in this Amendment No. 1 on Form 10-Q/A. This Amendment No. 1 on Form 10-Q/A speaks as of the filing date of the Original Filing and reflects only the changes discussed above. No other information included in the Original Filing, including the Company s financial statements and the footnotes thereto, has been modified or updated in any way.

**Table of Contents**

**INDEX**

	<b>PAGE</b>
<b>PART I: FINANCIAL INFORMATION</b>	
<b>Item 1:</b>	
<u>Condensed Consolidated Balance Sheets (Unaudited)</u>	
as of April 30, 2006 and January 31, 2006	**
<u>Condensed Consolidated Statements of Income (Unaudited)</u>	
for the three months ended April 30, 2006 and 2005	**
<u>Condensed Consolidated Statements of Cash Flows (Unaudited)</u>	
for the three months ended April 30, 2006 and 2005	**
<u>Notes to Unaudited Condensed Consolidated Financial Statements</u>	**
<b>Item 2:</b>	
<u>Management s Discussion and Analysis</u>	
of Financial Condition and Results of Operations	**
<b>Item 3:</b>	
<u>Quantitative and Qualitative Disclosures About Market Risk</u>	**
<b>Item 4:</b>	
<u>Controls and Procedures</u>	3
<b>PART II: OTHER INFORMATION</b>	3
<b>Item 2:</b>	
<u>Unregistered Sales of Equity Securities and Use of Proceeds</u>	**
<b>Item 6:</b>	
<u>Exhibits</u>	3

\*\* Not included in this Amendment No. 1. Information responsive to the item is contained in the Original Filing.

**Item 4: Controls and Procedures**

We carried out an evaluation, under the supervision and with the participation of our Chief Executive Officer and our Chief Financial Officer, of the effectiveness of the design and operation of our disclosure controls and procedures as of the end of the period covered by this report. Based upon this evaluation, our Chief Executive Officer and our Chief Financial Officer concluded that both our disclosure controls and procedures and our internal controls and procedures are effective in timely alerting them to material information required to be included in our periodic SEC filings and that information required to be disclosed by us in these periodic filings is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms and that our internal controls are effective to provide reasonable assurance that our financial statements are fairly presented in conformity with generally accepted accounting principles.

There were no changes in our internal control over financial reporting during the quarter ended April 30, 2006 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

**PART II: OTHER INFORMATION**

**ITEM 6. Exhibits**

**Exhibit**

<b>Number</b>	<b>Description</b>
31.1	Certification of Chief Executive Officer pursuant to Rule 13a-14(a)/15d-14(a).
31.2	Certification of Chief Financial Officer pursuant to Rule 13a-14(a)/15d-14(a).
32.1	Certification of Chief Executive Officer pursuant to Section 1350. **
32.2	Certification of Chief Financial Officer pursuant to Section 1350. **

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\*\* Not included in this Amendment No. 1. Information responsive to the item is contained in the Original Filing.

SIGNATURE

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 thereunto duly authorized.

Perry Ellis International, Inc.

Date: September 18, 2006

By: /S/ GEORGE PITA  
George Pita, Chief Financial Officer

Exhibit Index

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31.2	Certification of Chief Financial Officer pursuant to Rule 13a-14(a)/15d-14(a).