

FREDS INC
Form 10-Q/A
December 14, 2018

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 10-Q/A

Amendment No. 1

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

For the quarterly period ended November 3, 2018.

OR

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

For the transition period from _____ to _____ .

Commission file number 001-14565

FRED'S, INC.

(Exact name of registrant as specified in its charter)

TENNESSEE

62-0634010

(State or Other Jurisdiction of (I.R.S. Employer Identification Number)
Incorporation or Organization)

4300 New Getwell Road

Memphis, Tennessee 38118

(Address of Principal Executive Offices)

(901) 365-8880

(Registrant's telephone number, including area code)

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 has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or such shorter period that the registrant was required to submit such files). Yes No .

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See definitions of "large accelerated filer", "accelerated filer", "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer

Non-accelerated filer Smaller reporting company

Emerging Growth Company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

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

The registrant had 37,686,555 shares of Class A voting, no par value common stock outstanding as of December 10, 2018.

Explanatory Note

This Amendment No. 1 to the Quarterly Report on Form 10-Q of Fred's, Inc. (the "Company") for the quarter ended November 3, 2018, originally filed on December 13, 2018 (the "Original Filing"), is being filed solely to include the XBRL documents as Exhibit 101, which were omitted from the Original Filing.

Except as described above, no other changes have been made to the Original Filing, and this Form 10-Q/A does not modify, amend or update in any way any of the financial or other information contained in the Original Filing.

Item 6. Exhibits.

Exhibit Number	Exhibit Description	Incorporation by Reference		
		Form No.	SEC File No.	Exhibit Filing Date
<u>2.1</u>	<u>Asset Purchase Agreement, dated September 7, 2018, by and between Walgreen Co. and Fred's Stores of Tennessee, Inc.</u>	8-K	001-14565	2.1 September 10, 2018
<u>2.2</u>	<u>Amendment to Asset Purchase Agreement, dated October 23, 2018, by and between Walgreen Co. and Fred's Stores of Tennessee, Inc.</u>	8-K	001-14565	2.1 November 14, 2018
<u>10.1</u>	<u>Seventh Amendment to Credit Agreement, Second Amendment to Amended and Restated Addendum to Credit Agreement and Second Amendment to Security Agreement, dated as of August 23, 2018, by and among Fred's, Inc. and certain of its subsidiaries, Regions Bank, in its capacity as administrative agent, co-collateral agent and lender, and Bank of America, N.A., in its capacity as co-collateral agent and lender.</u>	8-K	001-14565	10.1 August 29, 2018
<u>10.2</u>	<u>Third Amendment to Amended and Restated Addendum to Credit Agreement, dated as of October 15, 2018, by and among Fred's, Inc. and certain of its subsidiaries, Regions Bank, in its capacity as administrative agent, co-collateral agent and lender, and Bank of America, N.A., in its capacity as co-collateral agent and lender.</u>	8-K	001-14565	10.1 October 19, 2018
<u>10.3</u>	<u>Amendment to Cooperation Agreement, dated as of August 11, 2017, by and among Fred's, Inc., Alden Global Capital LLC, Strategic Investment Opportunities LLC and Heath B. Freeman.</u>	8-K	001-14565	10.1 October 10, 2018
<u>31.1†</u>	<u>Certification of Interim Chief Executive Officer pursuant to Exchange Rule 13a-14(a) of the Securities Exchange Act.</u>	—	—	—
<u>31.2†</u>	<u>Certification of Chief Financial Officer pursuant to Exchange Rule 13a-14(a) of the Securities Exchange Act.</u>	—	—	—
<u>32††</u>	<u>Certification of Interim Chief Executive Officer and Chief Financial Officer pursuant to Rule 13a-14(b) under the Securities Exchange Act of 1934 and 18 U.S.C. Section 1350.</u>	—	—	—
101.INS	XBRL Instance Document	—	—	—
101.SCH	XBRL Taxonomy Extension Schema	—	—	—
101.CAL	XBRL Taxonomy Extension Calculation Linkbase	—	—	—
101.DEF	XBRL Taxonomy Extension Definition Linkbase	—	—	—
101.LAB	XBRL Taxonomy Extension Label Linkbase	—	—	—

101.PRE XBRL Taxonomy Extension Presentation Linkbase

— — — —

† Filed herewith.

†† Furnished herewith.

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 thereunto duly authorized.

FRED'S, INC.

Date: December 14, 2018 /s/ Joseph M. Anto
Interim Chief Executive Officer, Executive Vice President and
Chief Financial Officer