

BIRKS & MAYORS INC.  
Form 6-K  
January 12, 2010  
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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549

**FORM 6-K**

**REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE**  
**13a-16 or 15d-16 UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**For the month of January, 2010**

**Commission file number: 001-32635**

**BIRKS & MAYORS INC.**

(Translation of Registrant's name into English)

1240 Phillips Square

Montreal Québec

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Canada

H3B 3H4

(Address of principal executive office)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F       Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1): \_\_\_\_\_

**Note:** Regulation S-T Rule 101(b)(1) only permits the submission in paper of a Form 6-K if submitted solely to provide an attached annual report to security holders.

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7): \_\_\_\_\_

**Note:** Regulation S-T Rule 101(b)(7) only permits the submission in paper of a Form 6-K if submitted to furnish a report or other document that the registrant foreign private issuer must furnish and make public under the laws of the jurisdiction in which the registrant is incorporated, domiciled or legally organized (the registrant's home country), or under the rules of the home country exchange on which the registrant's securities are traded, as long as the report or other document is not a press release, is not required to be and has not been distributed to the registrant's security holders, and, if discussing a material event, has already been the subject of a Form 6-K submission or other Commission filing on EDGAR.

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes       No

If  Yes is marked, indicated below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82-

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The following document of the Registrant is submitted herewith:

99.1 Press release dated January 12, 2010

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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, thereunto duly authorized.

BIRKS & MAYORS INC.

(Registrant)

By: /s/ Michael Rabinovitch

Michael Rabinovitch

*Senior Vice President and Chief Financial Officer*

Date: January 12, 2010

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**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Description</b>
Exhibit 99.1	Press release dated January 12, 2010

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**EXHIBIT 99.1**

**Company Contact:**

Michael Rabinovitch

SVP & Chief Financial Officer

(954) 590-9000

**BIRKS & MAYORS INC. REPORTS HOLIDAY SALES**

Montreal, Quebec (January 12, 2010) Birks & Mayors Inc. (AMEX: BMJ) (the Company) announced today that net sales during the fiscal 2010 holiday season for the period from November 1, 2009 through December 26, 2009 increased by 6% to \$69.7 million compared to net sales of \$66.0 million during last year's holiday season for the period from November 2, 2008 through December 27, 2008. The increase in net sales reflects \$5.5 million of higher sales related to translating the sales of the Company's Canadian operations into U.S. dollars with a relatively stronger Canadian dollar. The Company also reported that comparable store sales during the holiday season (which include stores open in the same period in both the current and prior year and at constant exchange rates) were flat with last year's sales as a 6% increase in comparable store sales in Canada was offset by a 6% decrease in comparable store sales in the U.S. The stronger Canadian sales results reflect a higher average transaction while the decrease in the U.S. was primarily due to a decline in store traffic resulting from the continued weakness in consumer spending and the challenging market in Florida which included a number of jewelers liquidating inventory in advance of closing stores and going out of business.

Thomas A. Andruskevich, President and Chief Executive Officer commented, "We are encouraged by the increase in sales in our Canadian market during the holiday sales period. However, sales in the U.S. continued to be negatively impacted by the weakness in the economy, especially in the Florida market. As we enter our final fiscal quarter, we will continue to carefully manage the level and productivity of our inventory, reduce expenses wherever possible and limit capital expenditures all with an aim to optimize cash flow. In addition, we will continue focusing on our core values of providing superior customer service and maintaining strong client relationships."

**About Birks & Mayors Inc.**

Birks & Mayors is a leading operator of luxury jewelry stores in the United States and Canada. The Company operates 35 stores (Birks Brand) across most major metropolitan markets in Canada and 30 stores (Mayors Brand) across Florida and Georgia, as well as two retail locations in Calgary and Vancouver under the Brinkhaus brand. Birks was founded in 1879 and developed over the years into Canada's premier retailer, designer and manufacturer of fine jewelry, timepieces, sterling and plated silverware and gifts. Mayors was founded in 1910 and has maintained the intimacy of a family-owned boutique while becoming renowned for its fine jewelry, timepieces, giftware and service. Additional information can be found on Birks & Mayors web site, [www.birksandmayors.com](http://www.birksandmayors.com).

*This press release contains certain forward-looking statements concerning the Company's ability to manage the level and productivity of its inventory, reducing its operating costs wherever possible and limiting capital expenditures, all with an aim to optimize cash flow, and the expectation that it will focus its attention on providing our customers with superior service and maintaining strong client relationships. Because such statements include various risks and uncertainties, actual results might differ*

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*materially from those projected in the forward-looking statements and no assurance can be given that the Company will meet the results projected in the forward-looking statements. These risks and uncertainties include, but are not limited to the following: (i) Economic, political and market conditions, including the recent global economic and financial crisis, which could adversely affect our business, operating results or financial condition, including our revenue and profitability, through the impact of changes in the real estate markets (especially in the state of Florida), changes in the equity markets and decreases in consumer confidence and the related changes in consumer spending patterns, the impact on store traffic, tourism and sales; (ii) the impact of fluctuations in foreign exchange rates, increases in commodity prices and borrowing costs and their related impact on the Company's costs and expenses; and (iii) the Company's ability to maintain and obtain sufficient sources of liquidity to fund its operations, to achieve planned sales, gross margin and net income, to keep costs low, to implement its business strategy, maintain relationships with its primary vendors, to mitigate fluctuations in the availability and prices of the Company's merchandise, to compete with other jewelers, to succeed in its marketing initiatives, and to have a successful customer service program. Information concerning factors that could cause actual results to differ materially are set forth in the Company's Annual Report on Form 20-F filed with the Securities and Exchange Commission on July 6, 2009 and subsequent filings with the Securities and Exchange Commission. The Company undertakes no obligation to update or release any revisions to these forward-looking statements to reflect events or circumstances after the date of this statement or to reflect the occurrence of unanticipated events, except as required by law.*