



Item 2.02. Results of Operations and Financial Condition.

On February 17, 2011, Build-A-Bear Workshop, Inc. (the “Company”) issued a press release announcing, among other things, total revenue, net retail sales, net income, and diluted earnings per share for the fourth quarter (13 weeks ended January 1, 2011) and for the full year of fiscal 2010 (52 weeks ended January 1, 2011). The press release also reported the Company’s year-end cash and inventory and its objectives for fiscal 2011 capital expenditures, depreciation and amortization, and new store openings for franchise stores.

A copy of the press release is furnished as Exhibit 99.1 hereto and is incorporated by reference herein. The description of the press release contained herein is qualified in its entirety by the full text of such exhibit.

The information furnished in contained or incorporated by reference into this Item 2.02, including Exhibit 99.1 attached hereto, is being furnished and shall not be deemed “filed” for purposes of Section 18 of the Securities and Exchange Act of 1934 (the “Exchange Act”) or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, regardless of any general incorporation language in such filing. In addition, this report (including Exhibit 99.1) shall not be deemed an admission as to the materiality of any information contained herein that is required to be disclosed solely as a requirement of this Item.



EXHIBIT INDEX

Exhibit Number   Description of Exhibit

99.1                      Press Release dated February 17, 2011

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