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BUILD A BEAR WORKSHOP INC

Delaware

Form 8-K October 19, 2006

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 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) October 19, 2006

001-32320

43-1883836

(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)
1954 Innerbelt Business Center Drive St. Louis, Missouri		63114
		(Zip Code)
	(314) 423-8000	
(Registrant's T	elephone Number, Includin	ng Area Code)
Check the appropriate bosimultaneously satisfy the fifollowing provisions (see Gen		egistrant under any of the
_ Written communicati (17 CFR 230.425)	ons pursuant to Rule 425	under the Securities Act
_ Soliciting material CFR 240.14a-12)	pursuant to Rule 14a-12	under the Exchange Act (1
$ _ $ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))		
_ Pre-commencement co Exchange Act (17 CFR 240.13e-	mmunications pursuant to $4(c)$)	Rule 13e-4(c) under the

Item 2.02. Results of Operations and Financial Condition.

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On October 19, 2006, Build-A-Bear Workshop, Inc. (the "Company") issued a press release announcing, among other things, total revenue, net income, net retail sales, retail gross margin and diluted earnings per share for the third quarter of fiscal 2006. The press release also included expected earnings per diluted share for the full year of fiscal 2006. 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.

This information furnished in 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 2.02.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit Number Description of Exhibit

99.1 Press Release dated October 19, 2006

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.

BUILD-A-BEAR WORKSHOP, INC.

Date: October 19, 2006 By: /s/ Tina Klocke

Name: Tina Klocke

Title: Chief Financial Bear, Secretary and Treasurer

EXHIBIT INDEX

Exhibit Number Description of Exhibit

99.1 Press Release dated October 19, 2006