

1 800 FLOWERS COM INC  
Form 8-K  
January 24, 2008  
**UNITED STATES**

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 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)**

**January 24, 2008**

**1-800-FLOWERS.COM, INC.**

(Exact name of registrant as specified in its charter)

Delaware                      0-26841              11-3117311  
(State of incorporation) (Commission (IRS Employer  
File Number) Identification No.)

One Old Country Road, Suite 500

Carle Place, New York 11514

(Address of principal executive offices) (Zip Code)

(516) 237-6000

(Registrant's telephone number, including area code)

N/A

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))



**Item 2.02 Results of Operations and Financial Condition.**

On January 24, 2008, 1-800-FLOWERS.COM, Inc. issued a press release announcing its results of operations for the second quarter ended December 30, 2007. A copy of the press release is included as Exhibit 99 and is incorporated herein by reference.

**Item 9.01 Financial Statements and Exhibits.**

(c) Exhibits

The following exhibits are furnished with this Form 8-K:

99.1 Press Release dated January 24, 2008.

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**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 hereunto duly authorized.

**1-800-FLOWERS.COM, Inc.**

By: */s/ William E. Shea*

*William E. Shea*

*Chief Financial Officer, Senior Vice-President*

*Finance and Administration*

Date: January 24, 2008