

1 800 FLOWERS COM INC
 Form 4/A
 December 27, 2006

FORM 4

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549**

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
WALKER JEFFREY C

2. Issuer Name and Ticker or Trading Symbol
**1 800 FLOWERS COM INC
 [FLWS]**

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)

**C/O JP MORGAN PARTNERS,
 LLC, 270 PARK AVENUE - 39TH
 FLOOR**

3. Date of Earliest Transaction
 (Month/Day/Year)
12/27/2006

Director 10% Owner
 Officer (give title below) Other (specify below)

(Street)

NEW YORK, NY 10017

4. If Amendment, Date Original Filed(Month/Day/Year)
12/11/2006

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)
			Code	V	Amount (A) or (D) Price		
Class A Common Stock	12/11/2006		A		2,500 (1) \$ 5.51	D	
Class A Common Stock					3,010,740	I	See Footnote (2)

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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SEC 1474 (9-02)

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price or Value of Underlying Securities (Instr. 3 and 4)	
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
Stock Option (Right to Purchase) (3)	\$ 3.65					(3)	12/06/2010	Class A Common Stock	25,000
Stock Option (Right to Purchase) (3)	\$ 14.34					(3)	12/04/2011	Class A Common Stock	5,000
Stock Option (Right to Purchase)	\$ 10.46					(3)	12/04/2012	Class A Common Stock	5,000
Stock Option (Right to Purchase)	\$ 11.81					(3)	12/02/2013	Class A Common Stock	5,000
Stock Option (Right to Purchase)	\$ 8.78					(3)	12/10/2014	Class A Common Stock	10,000

Reporting Owners

Reporting Owner Name / Address

Relationships

Director 10% Owner Officer Other

X

WALKER JEFFREY C
C/O JP MORGAN PARTNERS, LLC
270 PARK AVENUE - 39TH FLOOR
NEW YORK, NY 10017

Signatures

/s/ Jeffrey C.
Walker

12/27/2006

**Signature of
Reporting Person

Date

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) The reporting person received these shares of Class A Common Stock as part of his director compensation package.

The amounts shown represent the beneficial ownership of the Issuer's securities by J.P. Morgan Partners (SBIC), LLC ("JPM SBIC"), a portion of which may be deemed attributable to the reporting person because the reporting person a limited partner of JPMP Master Fund Manager, L.P. ("MF Manager"), the general partner of the sole shareholder of JPM SBIC. The actual pro rata portion of such beneficial ownership is not readily determinable because it is subject to several variables, including the internal rate of return and vesting within the sole shareholder of JPM SBIC and within MF Manager. The reporting person disclaims beneficial ownership of the securities to the extent it exceeds his pecuniary interest.

(2)

(3) The Stock Options are immediately exercisable. The Stock Options listed in rows 1-2 of Table II were initially granted to the reporting person. In July 2002, these Stock Options were transferred to JPM SBIC.

The amount shown in the third row of Table II represents the direct beneficial ownership of the Issuer's equity securities by JPM SBIC, a portion of which may be deemed attributable to the reporting person because the reporting person is a limited partner of MF Manager. The actual pro rata portion of such beneficial ownership is not readily determinable because it is subject to several variables, including the internal rate of return and vesting within the sole shareholder of JPM SBIC and MF Manager.

(4)

The amount shown in row 4 of Table II represents the direct beneficial ownership of the Issuer's equity securities by J.P. Morgan Partners, LLC, a portion of which may be deemed attributable to the reporting person because the reporting person is the former Managing Partner of J.P. Morgan Partners, LLC. The actual pro rata portion of such beneficial ownership is not readily determinable because it is subject to several variables, including the internal rate of return and vesting within JPM SBIC and MF Manager.

(5)

(6) These stock options were granted to the reporting person as Director's Compensation; the reporting person is obligated to transfer any shares issued under the stock options to JPM SBIC, at the request of JPM SBIC.

Remarks:

This filing is being amended to include 2,500 shares of Class A Common Stock which were issued to Jeff Walker on December 2005 and previously reported that were inadvertently excluded from the initial submission of this filing.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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