PANERA BREAD CO
Form 8-K
April 25, 2007

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): April 24, 2007
PANERA BREAD COMPANY
(Exact name of registrant as specified in its charter)

Delaware	**000-19253**	**04-2723701**
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

6710 Clayton Road
Richmond Heights, MO
(Address of principal executive offices)

63117
(Zip Code)

314-633-7100
(Registrant s telephone number, including area code)

Not Applicable
(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 (see General Instruction A.2 below):

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

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

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

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition

On April 24, 2007, Panera Bread Company announced its financial results for the first quarter ended March 27, 2007 and described earnings targets for the second quarter of 2007. A copy of the earnings press release, dated April 24, 2007, issued in connection with the announcement is furnished as Exhibit 99.1 to this report.

The information in this Form 8-K (including Exhibit 99.1) shall not be deemed filed for purposes of Section 18 of the Securities 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 or the Exchange Act, except as expressly set forth by specific reference in such a filing.

Item 7.01. Regulation FD Disclosure

Panera Bread Company will discuss first quarter 2007 results and preliminary comparable bakery-cafe sales results for the four weeks ended April 24, 2007 in a conference call that will be broadcast on the Internet at 8:30 A.M. Eastern Daylight Time on Wednesday, April 25, 2007. Investors can access the call at http://www.panerabread.com/investor. Access to the call will be archived for one year.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

The following exhibit relating to Item 2.02 shall be deemed to be furnished, and not filed:

Exhibit No.	Exhibit
99.1	Press Release, dated April 24, 2007

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.

PANERA BREAD COMPANY

By: /s/ Jeffrey W. Kip
Name: Jeffrey W. Kip
Title: *Senior Vice President, Chief Financial Officer*

Date: April 24, 2007

Exhibit Index

Exhibit No.	Exhibit
99.1	Press Release, dated April 24, 2007