

FORM 10-Q

SECURITIES AND EXCHANGE COMMISSION

Washington D.C. 20549

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE
ACT OF 1934

For the quarterly period ended October 28, 2005

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934

For the transition period from _____

Commission file number 0-1667

Bob Evans Farms, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

31-4421866
(I.R.S. Employer
Identification No.)

3776 South High Street Columbus, Ohio 43207
(Address of principal executive offices)

(Zip Code)

(614) 491-2225
(Registrant's telephone number, including area code)

(Former name, former address and formal fiscal year, if changed since last
report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes No

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Exchange Act).

Yes No

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes No

As of November 25, 2005, the registrant had issued 42,638,118 common shares, of which 35,810,998 were outstanding.

BOB EVANS FARMS, INC.

PART I - FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

CONSOLIDATED BALANCE SHEETS

	Oct. 28, 2005 Unaudited	April 29, 2005 Audited
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	(Dollars in thousands)	
ASSETS		
Current assets		
Cash and equivalents	\$ 28,278	\$ 5,267
Accounts receivable	18,217	14,707
Inventories	26,931	24,416
Deferred income taxes	10,623	10,623
Prepaid expenses	3,209	2,226
Assets held for sale	6,126	7,040
	-----	-----
TOTAL CURRENT ASSETS	93,384	64,279
Property, plant and equipment	1,399,034	1,359,467
Less accumulated depreciation	433,258	409,561
	-----	-----
NET PROPERTY, PLANT AND EQUIPMENT	965,776	949,906
Other assets		
Deposits and other	2,836	2,698
Long-term investments	20,618	19,278
Deferred income taxes	33,044	33,044
Goodwill	57,729	57,364
Other intangible assets	57,006	57,417
	-----	-----
TOTAL OTHER ASSETS	171,233	169,801
	-----	-----
	\$1,230,393	\$1,183,986
	=====	=====
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities		
Line of credit	\$ 59,600	\$ 43,000
Current maturities of long-term debt	4,000	4,000
Accounts payable	22,337	24,422
Dividends payable	4,297	4,249
Federal and state income taxes	28,690	21,763
Accrued wages and related liabilities	24,235	23,767
Self insurance	18,447	16,340
Other accrued expenses	57,202	51,087
	-----	-----
TOTAL CURRENT LIABILITIES	218,808	188,628
Long-term liabilities		
Deferred compensation	16,598	17,046
Deferred income taxes	99,126	99,126
Deferred rent	16,392	16,022
Long-term debt	208,333	210,333
	-----	-----
TOTAL LONG-TERM LIABILITIES	340,449	342,527
Stockholders' equity		
Common stock, \$.01 par value; authorized 100,000,000 shares; issued 42,638,118 shares at Oct. 28, 2005, and April 29, 2005	426	426
Preferred stock, authorized 1,200 shares; issued 120 shares at Oct. 28, 2005, and April 29, 2005	60	60
Capital in excess of par value	148,192	149,593
Retained earnings	645,133	633,372
Treasury stock, 6,829,703 shares at Oct. 28, 2005, and 7,234,365 shares at April 29, 2005, at cost	(122,675)	(130,620)
	-----	-----
TOTAL STOCKHOLDERS' EQUITY	671,136	652,831
	-----	-----
	\$1,230,393	\$1,183,986
	=====	=====

The accompanying notes are an integral part of the financial statements.

**CONSOLIDATED STATEMENTS OF INCOME
UNAUDITED**

	Three Months Ended		Six Months Ended	
	Oct. 28, 2005	Oct. 29, 2004	Oct. 28, 2005	Oct. 29, 2004
	(Dollars in thousands, except per share amounts)			
NET SALES	\$392,363	\$376,020	\$788,003	\$696,635
Cost of sales	115,035	111,955	233,766	206,519
Operating wage and fringe benefit expenses	142,838	136,347	290,756	249,225
Other operating expenses	65,051	62,372	130,157	111,653
Selling, general and administrative expenses	28,661	30,081	60,593	56,945
Depreciation and amortization expense	18,190	16,081	36,142	30,025
OPERATING INCOME	22,588	19,184	36,589	42,268
Net interest expense	3,068	2,695	6,037	3,571
INCOME BEFORE INCOME TAXES	19,520	16,489	30,552	38,697
PROVISIONS FOR INCOME TAXES	6,364	5,920	10,236	13,892
NET INCOME	\$ 13,156	\$ 10,569	\$ 20,316	\$ 24,805
EARNINGS PER SHARE - BASIC	\$ 0.37	\$ 0.30	\$ 0.57	\$ 0.70
EARNINGS PER SHARE - DILUTED	\$ 0.37	\$ 0.30	\$ 0.57	\$ 0.70
CASH DIVIDENDS PER SHARE	\$ 0.12	\$ 0.12	\$ 0.24	\$ 0.24

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENTS OF CASH FLOWS
UNAUDITED

	Six Months Ended	
	Oct. 28, 2005	Oct. 29, 2004

	(Dollars in thousands)	
OPERATING ACTIVITIES:		
Net income	\$ 20,316	\$ 24,805
Adjustments to reconcile net income to net cash provided by (used for) operating activities:		
Depreciation and amortization	36,142	30,025
(Gain) loss on sale of assets	(3,231)	261
(Gain) loss on long-term investments	(586)	382
Deferred compensation	(448)	(612)
Compensation expense attributable to stock plans	69	567
Deferred rent	370	--
Cash provided by (used for) current assets and current liabilities:		
Accounts receivable	(3,510)	(2,536)
Inventories	(2,515)	(2,088)
Prepaid expenses	(983)	(710)
Accounts payable	(2,085)	562
Federal and state income taxes	6,927	12,853
Accrued wages and related liabilities	468	(2,810)
Self insurance	2,107	1,985
Other accrued expenses	5,922	1,773

NET CASH PROVIDED BY OPERATING ACTIVITIES	58,963	64,457
INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	(58,955)	(64,698)
Acquisition of business	(365)	(178,893)
Purchase of long-term investments	(924)	(949)
Proceeds from sale of property, plant and equipment	11,669	3,868
Other	(138)	1,283

NET CASH USED IN INVESTING ACTIVITIES	(48,713)	(239,389)
FINANCING ACTIVITIES:		
Cash dividends paid	(8,507)	(8,466)
Line of credit	16,600	4,980
Proceeds from debt issuance	--	372,775
Principal payments on debt	(2,000)	(184,775)
Proceeds from issuance of treasury stock	6,668	1,022

NET CASH PROVIDED BY FINANCING ACTIVITIES	12,761	185,536

Increase in cash and equivalents	23,011	10,604
Cash and equivalents at the beginning of the period	5,267	3,986

Cash and equivalents at the end of the period	\$ 28,278	\$ 14,590
	=====	

The accompanying notes are an integral part of the financial statements.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

UNAUDITED

1. Unaudited Financial Statements

The accompanying unaudited consolidated financial statements of Bob Evans Farms, Inc. ("Bob Evans") and its subsidiaries (collectively, Bob Evans and its subsidiaries are referred to as the "company") are presented in accordance with the requirements of Form 10-Q and, consequently, do not include all of the disclosures normally required by generally accepted accounting principles, or those normally made in the company's Form 10-K filing. In the opinion of management, all adjustments (consisting of normal recurring adjustments) considered necessary for a fair presentation of the company's financial position and results of operations have been included. The financial statements are not necessarily indicative of the results of operations for a full fiscal year. Except as described in this Form 10-Q, no significant changes have occurred in the disclosures made in Bob Evans' Form 10-K for the fiscal year ended April 29, 2005 (refer to the Form 10-K for a summary of significant accounting policies followed in the preparation of the consolidated financial statements).

2. Earnings Per Share

Basic earnings per share computations are based on the weighted-average number of shares of common stock outstanding during the period presented. Diluted earnings per share calculations reflect the assumed exercise and conversion of employee stock options.

The numerator in calculating both basic and diluted earnings per share for each period is reported net income. The denominator is based on the following weighted-average number of common shares outstanding:

	Three Months Ended		Six Months Ended	
	Oct. 28, 2005	Oct. 29, 2004	Oct. 28, 2005	Oct. 29, 2004
		(in thousands)		
Basic	35,567	35,302	35,494	35,281
Effect of dilutive stock options	212	352	218	377
Diluted	35,779	35,654	35,712	35,658
	=====	=====	=====	=====

3. Stock-Based Employee Compensation

The company accounts for its stock-based employee compensation plans under the recognition and measurement principles of Accounting Principles Board Opinion No. 25, Accounting for Stock Issued to Employees, and related interpretations. Accordingly, no compensation expense has been recognized for stock options when the exercise price of the options is equal to or greater than the fair market value of the stock at the grant date.

The following table illustrates the effect on net income and earnings per share if the company had applied the fair value recognition provisions of Statement of Financial Accounting Standards (SFAS) No. 123, Accounting for Stock-Based Compensation, to stock-based employee compensation:

	Three Months Ended		Six Months Ended	
	Oct. 28, 2005	Oct. 29, 2004	Oct. 28, 2005	Oct. 29, 2004
	(in thousands, except per share data)			
NET INCOME, AS REPORTED	\$13,156	\$10,569	\$20,316	\$24,805
ADD: Stock-based employee compensation cost, net of related tax effects, included in reported net income	(62)	178	68	519
DEDUCT: Stock-based employee compensation cost, net of related tax effects, determined under the fair value method for all awards	(531)	(1,426)	(1,602)	(3,644)
NET INCOME, PRO FORMA	\$12,563	\$ 9,321	\$18,782	\$21,680
EARNINGS PER SHARE - BASIC				
As reported	\$ 0.37	\$ 0.30	\$ 0.57	\$ 0.70
Pro forma	\$ 0.35	\$ 0.26	\$ 0.53	\$ 0.61
EARNINGS PER SHARE - DILUTED				
As reported	\$ 0.37	\$ 0.30	\$ 0.57	\$ 0.70
Pro forma	\$ 0.35	\$ 0.26	\$ 0.53	\$ 0.61

Note: The fiscal 2006 second quarter stock-based employee compensation cost included in reported net income was negative due to significant forfeitures in the quarter.

4. Industry Segments

The company's business includes restaurant operations and the processing and sale of food products. The revenues from these segments include both sales to unaffiliated customers and intersegment sales, which are accounted for on a basis consistent with sales to unaffiliated customers. Intersegment sales and other intersegment transactions have been eliminated in the consolidated financial statements. Information on the company's operating segments is summarized as follows:

	Three Months Ended		Six Months Ended	
	Oct. 28, 2005	Oct. 29, 2004	Oct. 28, 2005	Oct. 29, 2004
	----- (in thousands) -----			
Sales				
Restaurant operations	\$332,254	\$320,170	\$673,286	\$589,785
Food products	69,875	66,026	134,582	126,185
	-----	-----	-----	-----
	402,129	386,196	807,868	715,970
Intersegment sales of food products	(9,766)	(10,176)	(19,865)	(19,335)
	-----	-----	-----	-----
Total	\$392,363	\$376,020	\$788,003	\$696,635
	=====	=====	=====	=====
Operating income				
Restaurant operations	\$ 18,185	\$ 17,380	\$ 30,497	\$ 41,297
Food products	4,403	1,804	6,092	971
	-----	-----	-----	-----
Total	\$ 22,588	\$ 19,184	\$ 36,589	\$ 42,268
	=====	=====	=====	=====

5. Acquisition and Debt Issuance

On July 7, 2004, the company acquired all of the stock of SWH Corporation (d/b/a Mimi's Cafe) for approximately \$106 million in cash, plus the assumption of approximately \$79 million in outstanding indebtedness, which was paid in full at the closing of the acquisition.

In October 2005, the company paid a purchase price adjustment which increased the total cost of the acquisition, and therefore goodwill, by \$365,000.

The transaction was accounted for using the purchase method of accounting as required by SFAS No. 141, Business Combinations, and accordingly, the results of operations of SWH Corporation have been included in the company's consolidated financial statements from the date of acquisition.

The acquisition was financed through a committed credit facility of approximately \$183 million, the proceeds of which were used to purchase all of the outstanding stock of SWH Corporation, repay existing indebtedness of SWH Corporation and pay certain transaction expenses. The credit facility was refinanced on July 28, 2004, through a private placement of \$190 million in unsecured senior notes. The maturities of these notes range from 3 to 12 years, with a weighted average interest rate of 4.9%.

The following table illustrates the pro-forma impact on certain financial results if the acquisition had occurred at the beginning of fiscal 2005. The pro-forma financial information does not purport to be indicative of the operating results that would have been achieved had the acquisition been consummated at the beginning of fiscal 2005, and should not be construed as representative of future operating results.

	(in thousands)	
	Three Months Ended Oct. 29, 2004	Six Months Ended Oct. 29, 2004
Net sales	\$376,020	\$747,304
Net income	\$ 10,051	\$ 24,068
Earnings per share:		
Basic	\$ 0.28	\$ 0.68
Diluted	\$ 0.28	\$ 0.67

6. New Accounting Pronouncements

In December 2002, the FASB issued SFAS No. 123 (R), Share-Based Payment, which replaces SFAS No. 123, Accounting for Stock-Based Compensation, and supersedes APB Opinion No. 25, Accounting for Stock Issued to Employees. SFAS No. 123 (R) requires compensation costs related to share-based payment transactions to be recognized in the financial statements. With limited exceptions, the amount of compensation cost will be measured based on the fair value on the grant date of the equity or liability instruments issued. Compensation cost will be recognized over the period that an employee provides service for that award. This new standard will be effective for the company in the first quarter of fiscal 2007. The company has not yet determined the method of adoption nor the effect of adopting this standard.

In October 2005, the FASB issued FASB Staff Position (FSP) No. FAS 13-1, Accounting for Rental Costs Incurred during a Construction Period. FSP FAS 13-1 requires rental costs associated with ground or building operating leases, incurred during a construction period, to be classified as rental expense. The company currently capitalizes such costs as part of buildings and improvements. FSP FAS 13-1 is effective for the fourth quarter of the current fiscal year and is expected to reduce operating income by approximately \$300,000 in the fourth quarter.

7. Income Taxes

In 2005, the company received an assessment from the State of Ohio related to corporate franchise taxes for fiscal years 1998-2003. The company is petitioning the State of Ohio for a

reassessment as the company believes its positions on tax returns filed are correct. However, in the event that the company does not ultimately prevail, management believes that recorded reserves are adequate to meet any future tax-related payments to the State of Ohio.

On June 30, 2005, the State of Ohio enacted tax legislation, which phases out the Ohio corporate franchise (income) tax and phases in a new gross receipts tax called the Commercial Activity Tax (CAT) over a five-year period. While the corporate franchise (income) tax was generally based on federal taxable income, the CAT is based on current year sales and rentals in Ohio. The effect of these tax changes is not expected to have a material impact on the company's results of operations, financial position or liquidity.

8. Net Gain on Asset Disposals

Consolidated and restaurant results for the second quarter of fiscal 2006 include a net pre-tax gain of \$3.7 million on the sale of several parcels of real property, including vacant land and closed restaurant locations. The gain is classified as a reduction of selling, general and administrative expenses, and it increased earnings per share, both basic and diluted, by \$0.07 for the second quarter and year-to-date.

The company has traditionally sold real property via like-kind exchanges under Internal Revenue Code Section 1031 whereby gains are not recognized for federal income tax purposes. The company also did not recognize such gains for financial reporting purposes as they were deemed to be immaterial. Due to the significance of the gain in the second quarter, the company re-examined the accounting treatment for the sale of real estate and determined the gain should be recognized for financial reporting purposes. The company plans to recognize all such future gains for financial reporting purposes regardless of materiality and will separately disclose any significant impact.

9. Assets Held for Sale

In accordance with SFAS No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets", the Company has classified certain land and building assets as "held for sale" in the Consolidated Balance Sheets. Depreciation of these assets has ceased and no gain or loss has been recorded as it is anticipated that proceeds on sale will exceed the net book value of the assets. The Company believes these assets will be disposed of within the next twelve months.

10. Reclassifications

Certain fiscal 2005 amounts have been reclassified to conform to the fiscal 2006 classification.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

RESULTS OF OPERATIONS

GENERAL OVERVIEW

As of October 28, 2005, the company owned and operated 683 full-service restaurants, including 588 Bob Evans Restaurants in 20 states and 95 Mimi's Cafe restaurants in 13 states. Bob Evans Restaurants are primarily located in the Midwest, mid-Atlantic and Southeast regions of the United States. Mimi's Cafe restaurants are primarily located in California and other western states. Revenue in the restaurant segment is recognized at the point of sale. The company is also a leading producer and distributor of pork sausage and a variety of complementary homestyle convenience food items under the Bob Evans and Owens brand names. These food products are distributed primarily to grocery stores in the East North Central, mid-Atlantic, Southern and Southwestern United States. Revenue in the food products segment is recognized when products are delivered to the retailer. The company acquired SWH Corporation (d/b/a Mimi's Cafe) ("Mimi's") in the first quarter of fiscal 2005 (see Note 5 of the consolidated financial statements).

The following table reflects data for the company's second fiscal quarter ended October 28, 2005, compared to the prior year's second fiscal quarter ended October 29, 2004. The consolidated information is derived from the accompanying consolidated statements of income. Also included is data for the company's two industry segments - restaurant operations and food products. The ratios presented reflect the underlying dollar values expressed as a percentage of the applicable net sales amount.

(DOLLARS IN THOUSANDS)	CONSOLIDATED RESULTS		RESTAURANT SEGMENT		FOOD PRODUCTS SEGMENT	
	Q2	Q2	Q2	Q2	Q2	Q2
	2006*	2005	2006*	2005	2006	2005
Net sales	\$392,363	\$376,020	\$332,254	\$320,170	\$60,109	\$55,850
Operating income	\$ 22,588	\$ 19,184	\$ 18,185	\$ 17,380	\$ 4,403	\$ 1,804
Cost of sales	29.3%	29.8%	25.5%	25.8%	50.2%	52.6%
Operating wages	36.4%	36.2%	40.8%	40.4%	12.2%	12.7%
Other operating	16.6%	16.6%	18.5%	18.5%	5.9%	5.5%
S,G&A	7.3%	8.0%	4.8%	5.5%	21.1%	22.4%
Depr. & amort	4.6%	4.3%	4.9%	4.4%	3.3%	3.6%
Operating income	5.8%	5.1%	5.5%	5.4%	7.3%	3.2%

* Consolidated and restaurant results include a special item: \$3,735 net pre-tax gain on asset disposals. Excluding the gain, consolidated S,G&A expenses were 8.3% of sales, consolidated operating margin was 4.8% of sales and net income was 2.7% of sales. Restaurant S, G & A expenses were 5.9% of sales and restaurant operating margin was 4.3% without the gain. See Note 8 to the financial statements.

RESTAURANT SEGMENT OVERVIEW

The ongoing economic and industry-wide factors relevant to the restaurant segment include: competition, same-store sales (defined in the "Sales" section below), labor and fringe benefit expenses, commodity prices, energy prices, restaurant openings and closings, governmental initiatives, food safety and other risks such as the economy, weather and consumer acceptance. For the second quarter of fiscal 2006, the factor having the greatest impact on restaurant segment profitability was lower same-store sales at Bob Evans Restaurants.

Second quarter 2006 same-store sales at Bob Evans Restaurants decreased 3.1% compared to the corresponding period last year. Management believes that economic pressures on core customers and a lagging economic recovery in the Midwest negatively impacted same-store sales. These factors are discussed further in the detailed sections that follow. However, the end result is that restaurant operating income increased \$0.8 million, or 4.6%, in the second quarter of fiscal 2006 compared to a year ago. Furthermore, the segment's operating income margin was 5.5% compared to 5.4% in the same period last year. Excluding the one-time \$3.7 million gain on the sale of real estate discussed in Note 8 to the financial statements, the segment's operating income decreased \$2.9 million, or 16.9%, in the second quarter of fiscal 2006 compared to a year ago, and the segment's operating margin was 4.3% compared to 5.4% in the same period.

FOOD PRODUCTS SEGMENT OVERVIEW

The ongoing economic and industry-wide factors relevant to the food products segment include: hog costs, governmental initiatives, food safety and other risks such as the economy, weather and consumer acceptance. For the second quarter of fiscal 2006, the two factors that had the greatest impact on food products segment profitability were strong sales growth and lower hog costs.

Food products segment net sales increased 7.6% in the second quarter of fiscal 2006 compared to the same period last year. The higher net sales were driven by a 9.9% increase in pounds sold of comparable products (principally sausage and refrigerated side dishes).

Hog costs represent the majority of food products segment cost of sales, and the volatile nature of hog costs greatly impacts the profitability of the segment. For the second quarter of fiscal 2006, average hog costs decreased 7.6% compared with the quarter a year ago. This decrease in hog costs, as well as better leveraging of costs due to the increase in pounds sold of comparable products, caused cost of sales in the food products segment to decrease to 50.2% of sales in the second quarter this year from 52.6% in the corresponding period last year.

The increase in net sales, combined with lower hog cost and better leveraging of expenses, resulted in an increase in operating income of \$2.6 million compared to the corresponding period last year. Additionally, the food products operating income margin increased to 7.3% of sales in the second quarter versus 3.2% in the second quarter a year ago.

SALES

Consolidated net sales increased 4.3% to \$392.4 million in the second quarter of fiscal 2006 compared to the corresponding quarter last year. The increase was comprised of sales increases in the restaurant segment and food products segment of \$12.1 million and \$4.3 million, respectively. Restaurant sales accounted for 84.7% of consolidated sales in the second quarter of fiscal 2006. For the six-month period ended October 28, 2005, consolidated net sales increased \$91.4 million, or 13.1%, compared to the previous year. Most of this increase was due to the fact that fiscal 2005's sales did not include Mimi's sales until the company acquired Mimi's near the end of the first quarter of fiscal 2005. Based on the pro forma data (provided in Note 5 of the financial statements), the six-month sales increase this year would have been 5.5% compared to the same period a year ago if Mimi's sales were included for all of fiscal 2005.

Restaurant sales increased \$12.1 million, or 3.8%, in the second quarter of fiscal 2006 compared to the corresponding quarter last year. The sales increase was attributed to more restaurants in operation (588 Bob Evans Restaurants and 95 Mimi's restaurants at quarter end versus 578 Bob Evans Restaurants and 84 Mimi's restaurants a year ago), partially offset by a decrease in same-store sales at Bob Evans Restaurants. Bob Evans Restaurants experienced a same-store sales decline of 3.1% in the quarter, which included an average menu price increase of 1.0%. Mimi's restaurants had a same-store sales increase of 1.8% in the quarter, which included an average menu price increase of 1.5%. Same-store sales computations, for a given year, are based on net sales of stores that are open for at least two years prior to the start of that year. Sales of stores to be rebuilt are excluded for all periods in the computation when construction commences on the replacement building. Sales of closed stores are excluded for all periods in the computation.

Management believes that the dramatic increase in gasoline prices had some effect on the frequency of customer visits at the company's restaurants, particularly Bob Evans Restaurants. Management also believes that sub par economic conditions in the Midwest, where the company operates a majority of its Bob Evans Restaurants, contributed to continued weak sales in those restaurants. These economic conditions have also

been particularly difficult for older individuals on fixed incomes, who comprise a large portion of the Bob Evans Restaurant customer base.

During the second quarter of fiscal 2006, Larry Corbin became the company's Interim Chief Executive Officer and President, and the company intensified its efforts to improve same-store sales at its Bob Evans Restaurants. Management has focused on customer service initiatives while taking steps to better control food and labor costs. Management took a more aggressive approach to underperforming Bob Evans Restaurants by closing 11 such restaurants during the quarter in an effort to improve profitability. Management does not expect as many closings during the remainder of fiscal 2006. A new streamlined menu is being introduced at Bob Evans Restaurants during November 2005, and management is optimistic that this will help drive sales. Management is taking a "back to the basics" approach with its Bob Evans Restaurants by focusing on customer service and by highlighting and improving its higher margin breakfast offerings, which have been their traditional strength. Although Mimi's same-store sales have slowed somewhat, management is very pleased with the overall performance and progress of Mimi's restaurants. Management is also pleased with the strong reception Mimi's restaurants have recently received in new markets.

The chart below summarizes the restaurant openings and closings during the last six quarters for Bob Evans Restaurants and Mimi's restaurants:

Bob Evans Restaurants:

	Beginning	Opened	Closed	Ending
	-----	-----	-----	-----
Fiscal 2006				
1st quarter	591	6	4	593
2nd quarter	593	6	11	588
Fiscal 2005				
1st quarter	558	11	2	567
2nd quarter	567	12	1	578
3rd quarter	578	10	1	587
4th quarter	587	4	0	591

Mimi's Restaurants:

	Beginning	Opened	Closed	Ending
	-----	-----	-----	-----
Fiscal 2006				
1st quarter	92	1	0	93
2nd quarter	93	2	0	95
Fiscal 2005				
1st quarter	81	0	0	81
2nd quarter	81	3	0	84
3rd quarter	84	4	0	88
4th quarter	88	4	0	92

Consolidated Restaurants:

	Beginning	Opened	Closed	Ending
	-----	-----	-----	-----
Fiscal 2006				
1st quarter	683	7	4	686
2nd quarter	686	8	11	683
Fiscal 2005				
1st quarter	639	11	2	648
2nd quarter	648	15	1	662
3rd quarter	662	14	1	675
4th quarter	675	8	0	683

In the second quarter of fiscal 2006, six new Bob Evans Restaurants opened and Mimi's opened two restaurants. The company expects to open a total of 20 Bob Evans Restaurants and 12 Mimi's restaurants in fiscal 2006. However, several Mimi's restaurants are scheduled to open in April, and one or two might carry over into next fiscal year. Eleven under-performing Bob Evans Restaurants were closed in the second quarter of fiscal 2006. In the current fiscal year, the company has decreased the growth rate of Bob Evans Restaurants and at the same time accelerated the remodeling and rebuilding programs for existing restaurants.

Preliminary plans for fiscal 2007 include 15 new Bob Evans Restaurants, 15 to 18 new Mimi's restaurants and the rebuilding of four restaurants (compared to 14 in the current year). These plans are preliminary and subject to change.

The food products segment experienced a sales increase of \$4.3 million, or 7.6%, in the second quarter and \$7.9 million, or 7.4%, through six months of fiscal 2006 compared to the corresponding periods a year ago. The sales increase was mostly due to a 9.9% increase in the volume of comparable products sold (principally sausage products and refrigerated side dishes) in the second quarter of fiscal 2006 versus fiscal 2005. Comparable pounds sold is calculated using the same products in both periods and excludes new products.

COST OF SALES

Consolidated cost of sales (cost of materials) was 29.3% of sales in the company's second quarter and 29.7% through six months of fiscal 2006 compared to 29.8% and 29.6%, respectively, in the corresponding periods a year ago.

In the second quarter of fiscal 2006, restaurant segment cost of sales (predominantly food cost) was 25.5% of sales (26.1% year-to-date) versus 25.8% of sales (25.2% year-to-date) a year ago. During the second quarter of fiscal 2006, efforts were focused on reducing cost of sales at Bob Evans Restaurants. The improvement in cost of sales is partly due to the focus on breakfast (breakfast items usually have lower food costs than lunch and dinner items) and the fact that the commodity price environment has improved. The year-to-date increase was mainly due to the inclusion of Mimi's cost of sales. Mimi's cost of sales is traditionally higher than Bob Evans Restaurants' cost of sales primarily as a result of a greater portion of sales that are derived from lunch and dinner items as well as a different positioning strategy (similar to casual theme restaurants) than Bob Evans Restaurants.

The food products segment cost of sales ratio was 50.2% of sales in the second quarter (50.8% year-to-date) compared to 52.6% (54.4% year-to-date) a year ago. The decrease in the food products segment cost of sales ratio was due to lower hog costs, which averaged \$45.85 per hundredweight in the second quarter of fiscal 2006 compared to \$49.60 per hundredweight in the corresponding period last year - a 7.6% decrease. The company expects that hog costs will average in the mid \$40s for the remainder of the fiscal year.

OPERATING WAGE AND FRINGE BENEFIT EXPENSES

Consolidated operating wage and fringe benefit expenses ("operating wages") were 36.4% of sales in the second quarter and 36.9% of sales through six months of fiscal 2006 compared to 36.2% and 35.8% of sales in the corresponding periods last year. The operating wage ratio increased in the restaurant segment and decreased in the food products segment.

Restaurant operating wages were 40.8% of sales in the second quarter and 41.0% of sales through six months of fiscal 2006 compared to 40.4% and 39.9% of sales in the corresponding periods last year. In the restaurant segment, the increase in operating wages was primarily due to decreased leverage of wages as a result of a decrease in same-store sales at Bob Evans Restaurants in the second quarter (and year-to-date) of 2006.

In the food products segment, operating wages were 12.2% of sales in the second quarter and 12.5% of sales through six months of fiscal 2006 compared to 12.7% and 13.2% of sales in the corresponding periods last year. The decrease was due to better leveraging of costs as a result of increased sales volume discussed in the "Sales" section above.

OTHER OPERATING EXPENSES

More than 94% of other operating expenses ("operating expenses") occurred in the restaurant segment in the second quarter and through six months of both fiscal 2006 and fiscal 2005. The most significant components of operating expenses were restaurant advertising, utilities, restaurant supplies, repair and maintenance, taxes (other than federal and state income taxes), rent and credit card processing fees. Consolidated operating expenses remained flat at 16.6% of sales in the second quarter for the current and prior year. Through six months of fiscal 2006, consolidated operating expenses were 16.5% of sales compared to 16.0% of sales in the corresponding period last year. This increase was due mostly to the inclusion of Mimi's results for the full six month period this year. Mimi's restaurants generally have higher operating expenses due to rent expense (nearly all Mimi's locations are leased whereas nearly all Bob Evans locations are owned).

In the restaurant segment, operating expenses were 18.5% of sales in the second quarter for both fiscal 2006 and 2005. Through six months of fiscal 2006, restaurant operating expenses were 18.4% of sales compared to 17.9% of sales in the corresponding period last year. The year-to-date increase was impacted by

the inclusion of Mimi's other operating expenses (particularly rent expense) for the full six month period this year versus part of this period last year.

In the food products segment, the operating expense ratio increased slightly to 5.9% of sales in the second quarter and 5.7% of sales through six months of fiscal 2006 compared to 5.5% and 5.7% of sales in the corresponding periods last year.

SELLING, GENERAL AND ADMINISTRATIVE EXPENSES

Consolidated selling, general and administrative expenses ("S, G & A expenses") were 7.3% of sales in the second quarter and 7.7% of sales through six months of fiscal 2006 compared to 8.0% and 8.2% of sales in the corresponding periods last year. The most significant components of S, G & A expenses were wages, fringe benefits and food products segment advertising expenses. The decrease in fiscal 2006 was due mostly to recognizing the \$3.7 million gain on the sale of real estate in the second quarter (see Note 8 to the financial statements). Excluding the gain on the sale of real estate, consolidated S, G & A expenses were 8.3% of sales in the second quarter and 8.2% of sales through six months of fiscal 2006 compared to 8.0% and 8.2% of sales in the corresponding periods last year.

TAXES

The effective combined federal and state income tax rates were 32.6% in the second quarter of fiscal 2006 versus 35.9% in fiscal 2005. The company anticipates the effective tax rate will increase slightly in the remaining quarters of 2006 to approximately 33.0%. The change in the effective tax rate is a result of changing federal and state tax laws and tax credits. The effective tax rate for the entire year of fiscal 2006 is expected to be approximately 33.2%.

LIQUIDITY AND CAPITAL RESOURCES

Cash generated from both the restaurant and food products segments has been used as the main source of funds for working capital and capital expenditure requirements. Bank lines of credit are also used for liquidity needs, capital expansion and repurchases of Bob Evans common stock. Bank lines of credit available total \$100.0 million, of which \$59.6 million was outstanding at October 28, 2005. Draws on the lines of credit are limited by the balance on the company's standby letters-of-credit which totaled \$2.7 million at October 28, 2005.

Capital expenditures consist of purchases of land for future restaurant sites, new restaurants under construction, purchases of new and replacement furniture and equipment, and ongoing remodeling programs. Capital expenditures were \$59.0 million through six months of fiscal 2006 compared to \$64.7 million in the corresponding period last year.

The company believes that the funds needed for capital expenditures and working capital during the remainder of fiscal 2006 will be generated both internally and from available bank lines of credit. Financing alternatives will continue to be evaluated by the company as warranted.

At October 28, 2005, the company's cash balance was unusually large due to timing issues. Subsequent to the end of the quarter, this cash and additional funds from operations were used to reduce the company's balance on its lines of credit to \$40.6 million at November 25, 2005.

CONTINGENCIES

In 2005, the company received an assessment from the State of Ohio related to corporate franchise tax for fiscal years 1998-2003. The company is petitioning the State of Ohio for a reassessment as the company believes its positions on tax returns filed are correct. However, in the event that the company does not ultimately prevail, management believes that recorded reserves are adequate to meet any future tax-related payments to the State of Ohio.

SAFE HARBOR STATEMENT UNDER THE PRIVATE SECURITIES LITIGATION REFORM ACT OF 1995

Statements in this report that are not historical facts are forward-looking statements and are based on current expectations. Forward-looking statements involve various important assumptions, risks and uncertainties. Actual results may differ materially from those predicted by the forward-looking statements because of various factors and possible events, including, without limitation:

- Changing business and/or economic conditions, including energy costs
- Competition in the restaurant and food products industries
- Ability to control restaurant operating costs, which are impacted by market changes in the cost or availability of labor and food, minimum wage and other employment laws, fuel and utility costs and general inflation o Changes in the cost or availability of acceptable new restaurant sites
- Adverse weather conditions in locations where the company operates its restaurants
- Consumer acceptance of changes in menu, price, atmosphere and/or service procedures
- Consumer acceptance of the company's restaurant concepts in new geographic areas
- Changes in hog and other commodity costs.

There is also the risk that the company may incorrectly analyze these risks or that the strategies developed by the company to address them will be unsuccessful.

Additional discussion of these factors is included in the company's periodic filings with the Securities and Exchange Commission. Forward-looking statements speak only as of the date on which they are made, and the company undertakes no obligation to update any forward-looking statement to reflect circumstances or events that occur after the date on which the statement is made to reflect unanticipated events. All subsequent written and oral forward-looking statements attributable to the company or any person acting on behalf of the company are qualified by the cautionary statements in this section.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Bob Evans does not currently use derivative financial instruments for speculative or hedging purposes. Bob Evans maintains its cash and cash equivalents in financial instruments with maturities of three months or less when purchased. Additionally, the company has minimal sensitivity to interest rate changes given that only its line of credit arrangements (outstanding balance of \$59.6 million at October 28, 2005) have variable rates of interest.

ITEM 4. CONTROLS AND PROCEDURES

EVALUATION OF DISCLOSURE CONTROLS AND PROCEDURES

With the participation of the company's management, including Bob Evans' principal executive officer and principal financial officer, the company's management has evaluated the effectiveness of the company's disclosure controls and procedures (as defined in Rule 13a-15(e) under the Securities Exchange Act of 1934 (the "Exchange Act")) as of the end of the period covered by this Quarterly Report on Form 10-Q. Based upon that evaluation, Bob Evans' principal executive officer and principal financial officer have concluded that:

- information required to be disclosed by Bob Evans in this Quarterly Report on Form 10-Q and other reports that Bob Evans files or submits under the Exchange Act would be accumulated and communicated to Bob Evans' management, including its principal executive officer and principal financial officer, as appropriate to allow timely decisions regarding required disclosure;

- information required to be disclosed by Bob Evans in this Quarterly Report on Form 10-Q and other reports that Bob Evans files or submits under the Exchange Act would be recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms; and

- Bob Evans' disclosure controls and procedures are effective as of the end of the period covered by this Quarterly Report on Form 10-Q to ensure that material information relating to Bob Evans and its consolidated subsidiaries is made known to them, particularly during the period in which the periodic reports of Bob Evans, including this Quarterly Report on Form 10-Q, are being prepared.

CHANGES IN INTERNAL CONTROL OVER FINANCIAL REPORTING

There were no changes in the company's internal control over financial reporting (as defined in Rule 13a-15(f) under the Exchange Act) during the period covered by this Quarterly Report on Form 10-Q that have materially affected, or are reasonably likely to materially affect, the company's internal control over financial reporting.

PART II - OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS.

There are no pending legal proceedings involving the company other than routine litigation incidental to its business. In the opinion of the company's management, these proceedings should not, individually or in the aggregate, have a material adverse effect on the company's results of operations or financial condition.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS.

Bob Evans Farms, Inc. did not purchase any of its common stock during the six fiscal months ended October 28, 2005. In May 2005, the board of directors authorized a share repurchase program for fiscal 2006. The program authorizes Bob Evans Farms, Inc. to repurchase, through April 28, 2006, up to 2 million shares of its outstanding common stock.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES. Not Applicable

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS.

(a) The Annual Meeting of Stockholders of the company (the "Annual Meeting") was held on September 12, 2005. At the Annual Meeting, 35,433,872 common shares were outstanding and entitled to vote; and 30,819,993, or 87.0%, of the outstanding common shares entitled to vote were represented in person or by proxy.

(b) Directors elected at the Annual Meeting:

Daniel A. Fronk
Cheryl L. Krueger
G. Robert Lucas

Directors whose term of office continued after the Annual Meeting:

Larry C. Corbin	Daniel E. Evans
Michael J. Gasser	Robert E.H. Rabold
E.W. (Bill) Ingram III	

(c) Matters voted upon at the Annual Meeting:

	FOR	WITHHELD	
	-----	-----	
1) Election of Daniel A. Fronk	24,769,169	6,050,824	
2) Election of Cheryl L. Krueger	24,706,136	6,113,857	
3) Election of G. Robert Lucas	24,788,744	6,031,249	
	FOR	AGAINST	ABSTAIN
	-----	-----	-----
4) Ratification of the selection of Ernst & Young, LLP as the company's independent registered public accounting firm for fiscal 2006.	30,215,202	538,373	66,418

(d) Not Applicable

ITEM 5. OTHER INFORMATION. Not Applicable**ITEM 6. EXHIBITS.**

Exhibit No. -----	Description -----	Location -----
10.1	Bob Evans Farms, Inc. Compensation Program for Directors Approved September 12, 2005.	Incorporated herein by reference to Exhibit 10.1 to Bob Evans' Current Report on Form 8-K filed on September 16, 2005. (File No. 0-1667)
10.2	Letter Agreement, dated September 15, 2005, by and between Larry C. Corbin and Bob Evans Farms, Inc.	Incorporated herein by reference to Exhibit 10.2 to Bob Evans' Current Report on Form 8-K filed on September 16, 2005. (File No. 0-1667)
10.3	Agreement, dated as of October 10, 2005, between Stewart K. Owens and Bob Evans Farms, Inc.	Incorporated herein by reference to Exhibit 10.1 to Bob Evans' Current Report on Form 8-K filed on October 13, 2005. (File No. 0-1667)
31.1	Rule 13a-14(a)/15d-14(a) Certification (Principal Executive Officer)	Filed herewith
31.2	Rule 13a-14(a)/15d-14(a) Certification (Principal Financial Officer)	Filed herewith
32.1	Section 1350 Certification (Principal Executive Officer)	Filed herewith
32.2	Section 1350 Certification (Principal Financial Officer)	Filed herewith

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 thereunto duly authorized.

BOB EVANS FARMS, INC.

By: /s/ Larry C. Corbin

Larry C. Corbin
Interim Chief Executive Officer and
President
(Principal Executive Officer)

By: /s/ Donald J. Radkoski

Donald J. Radkoski*
Chief Financial Officer
(Principal Financial Officer)

December 7, 2005
Date

* Donald J. Radkoski has been duly authorized to sign on behalf of the Registrant as its principal financial officer.

INDEX TO EXHIBITS

Quarterly Report on Form 10-Q
Dated December 7, 2005

Bob Evans Farms, Inc.

Exhibit No. -----	Description -----	Location -----
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32.2	Section 1350 Certification (Principal Financial Officer)	Filed herewith

RULE 13A-14(A)/15D-14(A) CERTIFICATION EXHIBIT 31.1

I, Larry C. Corbin, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Bob Evans Farms, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f) for the registrant and have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors:
 - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: December 7, 2005

/s/ Larry C. Corbin

*Larry C. Corbin
Interim Chief Executive Officer and President
(Principal Executive Officer)*

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RULE 13A-14(A)/15D-14(A) CERTIFICATION EXHIBIT 31.2

I, Donald J. Radkoski, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Bob Evans Farms, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f) for the registrant and have:
 - a. designed such disclosure controls and procedures or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b. designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors:
 - a. all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b. any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: December 7, 2005

/s/ Donald J. Radkoski

Donald J. Radkoski
Chief Financial Officer
(Principal Financial Officer)

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EXHIBIT 32.1

SECTION 1350 CERTIFICATION*

In connection with the Quarterly Report of Bob Evans Farms, Inc. (the "Company") on Form 10-Q for the quarterly period ended October 28, 2005, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Larry C. Corbin, Interim Chief Executive Officer and President of the Company, certify, pursuant to Section 1350 of Chapter 63 of Title 18 of the United States Code, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to the best of my knowledge:

- (1) The Report fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: December 7, 2005

/s/ Larry C. Corbin

Larry C. Corbin
Interim Chief Executive Officer and President
(Principal Executive Officer)

* This certification is being furnished as required by Rule 13a-14(b) under the Securities Exchange Act of 1934 (the "Exchange Act") and Section 1350 of Chapter 63 of Title 18 of the United States Code, and shall not be deemed "filed" for purposes of Section 18 of the Exchange Act or otherwise subject to the liability of that Section. This certification shall not be deemed to be incorporated by reference into any filing under the Securities Act of 1933 or the Exchange Act, except as otherwise stated in such filing.

SECTION 1350 CERTIFICATION*

In connection with the Quarterly Report of Bob Evans Farms, Inc. (the "Company") on Form 10-Q for the quarterly period ended July 29, 2005, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Donald J. Radkoski, Chief Financial Officer of the Company, certify, pursuant to Section 1350 of Chapter 63 of Title 18 of the United States Code, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to the best of my knowledge:

- (1) The Report fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: September 7, 2005

/s/ Donald J. Radkoski

Donald J. Radkoski
Chief Financial Officer
(Principal Financial Officer)

* This certification is being furnished as required by Rule 13a-14(b) under the Securities Exchange Act of 1934 (the "Exchange Act") and Section 1350 of Chapter 63 of Title 18 of the United States Code, and shall not be deemed "filed" for purposes of Section 18 of the Exchange Act or otherwise subject to the liability of that Section. This certification shall not be deemed to be incorporated by reference into any filing under the Securities Act of 1933 or the Exchange Act, except as otherwise stated in such filing.