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SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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BRANCH OF REGISTRATIONS AND EXAMINATIONS
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FORM TA-W

SECURITIES AND EXCHANGE COMMISSION
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OMB APPROVAL
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OFFICIAL USE
FILE NO. 84-88
DOC SEQ. NO.
EFFECTIVE DATE

NOTICE OF WITHDRAWAL FROM REGISTRATION AS TRANSFER AGENT

Pursuant To Section 17A of the Securities Exchange Act of 1934

PROCESSED

Read all instructions on reverse side before preparing form. Please print or type.

SEP 22 2006

THOMSON FINANCIAL

- Transfer Agent File No.: 084-00088 2. Full name of registrant: B. B. Walker Company
- Name under which transfer agent activities are conducted, if different from above: N/A
- Address of registrants principal place of business: No. and street 414 E. Dixie Drive City Asheboro, NC 27203 State Zip Code
- Furnish registrant's reasons for ceasing the performance of transfer agent functions or for otherwise requesting withdrawal of its registration. (SEE ATTACHMENT)
- Furnish the last date registrant performed transfer agent functions as defined by Section 3(a)(25) of the Act for any security, including debt and equity, registered under Section 12 of the Act or which would be required to be registered except for the exemption from registration provided by subsection (g)(2)(B) or (g)(2)(G) of that section. not later than 1/14/02
- Does registrant have any intention of performing in the near future a transfer agent function for any such security? NO
- Is registrant directly or indirectly involved in any legal actions or proceedings or aware of any potential claims (including out-of-proof conditions) against it in connection with its performance of transfer agent functions for any security? If so, furnish complete information with respect to each. Yes No
- Are there any unsatisfied judgments or liens against registrant arising out of its performance of transfer agent functions for any security? If so, furnish complete information regarding each judgment or lien. Yes No
- For each issue shown on Schedule B of registrants Form TA-1, as amended, and for any issues for which registrant assumed transfer agent functions since the last amendment to Schedule B, furnish the name(s) and address(es) of any successor transfer agent(s) and state whether such transfer agent(s) is registered as a transfer agent pursuant to the Act. If there is no successor transfer agent(s), so state. (SEE ATTACHMENT)
- For each issue shown on Schedule B of registrants Form TA-1, as amended, and for any issues for which registrant assumed transfer agent functions since the last amendment to Schedule B, furnish the name(s) and address(es) of the person(s) who has or will have custody or possession of the books and records which registrant maintained in connection with its performance of transfer agent functions.
- Furnish the address(es), if different from Item 10, where such books and records will be located. (SEE ATTACHMENT)
- EXECUTION. The registrant submitting this Form and its attachments and the person executing it represent hereby that it and all materials filed in connection therewith contain a true, correct and complete statement of all required information. Registrant also consents hereby to make the books and records it is required to preserve by Rules 17A d-6 and 7 under the Securities Exchange Act of 1934 (17 CFR 240.17A d-6 and 7) available for examination by authorized representatives of the Securities and Exchange Commission during the period the rules require registrant to preserve such books and records and hereby authorizes the person having custody of such books and records to make them available to such representatives.

ATTENTION
Intentional misstatements or omissions of fact constitute federal criminal violations. (See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).)

Dated the 7th day of March 2006
B. B. Walker Company
Mark Green (Name of transfer agent)
Mark Billis (Manual signature of principal officer or duly authorized principal)
Chief Liquidation Officer (Printed name of principal officer or duly authorized principal)
(336) 275-9110 (Telephone number)
(Title)

4/6/06

Handwritten initials and date: (A) 3/15/06

ATTACHMENT
BB WALKER COMPANY
FORM TA-W

ITEM #5: The reasons for ceasing the performance of transfer agent functions and requesting withdrawal of its registration include primarily the fact that BB Walker Company filed a Petition for Voluntary Liquidation under the provisions of Title 11, Chapter 11 of the United States Bankruptcy Code on January 14, 2002. Prior to the filing of the Petition for Liquidation and bankruptcy on January 14, 2002, BB Walker Company and its wholly owned subsidiary, Bender Shoe Company, ceased all operations and wound down its business during the months of January and February, 2002. Pursuant to a Plan of Liquidation confirmed by the United States Bankruptcy Court, all assets of the estates of BB Walker Company and Bender Shoe Company were liquidated and distributions to creditors were made in accordance with the terms of the Confirmed Plan and priorities established by the United States Bankruptcy Code. Because of the enormous debt owed secured, priority and unsecured creditors, absolutely no distributions of any nature were made to equity security holders of any nature. Furthermore, it is not contemplated that unsecured creditors will receive more than one to two percent on their allowed unsecured claims. As a result of the complete liquidation of BB Walker Company, no value exists with respect to the common and preferred shares of stock. This information has been made available to Equity Security holders through the Bankruptcy case filings served upon such Equity Security holders. As a result of the foregoing, no further activities of any nature are being conducted BB Walker Company, including its activities as the registered transfer agent for its common stock.

ITEM #9: In accordance with the foregoing response to Item #5, there will be no successor transfer agent.

ITEM #10-11: Custody or possession of the books and records which registrant previously maintained in connection with this performance of transfer agent functions shall be maintained with the assistance of Ms. Dottie Craven and access, if necessary, may be obtained through contact with James K. Talcott, bankruptcy court appointed counsel for BB Walker who may be contacted by telephone at (336) 274-4658.

IVEY, MCCLELLAN, GATTON & TALCOTT, L.L.P.

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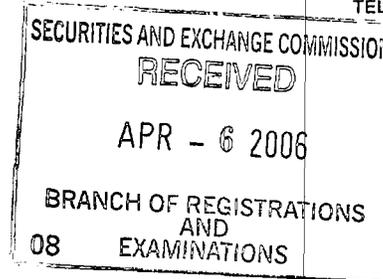
CHARLES M. IVEY, JR
(1914 - 1993)

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27402

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JKT@imgt-law.com

April 3, 2006



Carlton S. Middleton
6432 General Greenway Drive
Mail Stop 0-25
Alexandria, VA 22312

Re: B. B. Walker - Form TA-W

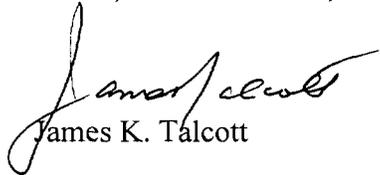
Dear Mr. Middleton:

Enclosed you will find the original and copies of the form TA-W as revised according to your instructions by the completion of item #4 and insertion of the last operation address of the principal place of business for B. B. Walker.

With kindest regards, I am

Sincerely yours,

IVEY, McCLELLAN, GATTON AND TALCOTT, LLP


James K. Talcott

JKT/dp

Enclosure