BIG LOTS INC Form SC 13G/A February 15, 2006

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 SCHEDULE 13G Under the Securities Exchange Act of 1934 Amendment No.: 1* Name of Issuer: Big Lots, Inc. Title of Class of Securities: Common Shares CUSIP Number: 08930210-3 Date of Event Which Requires Filing of this Statement: 12/31/2005 Check the appropriate box to designate the rule pursuant to which this Schedule is filed. [X] Rule 13d-1(b) [] Rule 13d-1(c) [] Rule 13d-1(d) * The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page. The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes). CUSIP No.: 08930210-3

S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

3. SEC USE ONLY

b.

1. NAME OF REPORTING PERSON

Mac-Per-Wolf Company EIN #36-3099763

4. CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

- 5. SOLE VOTING POWER 19,008
- 6. SHARED VOTING POWER -2,707,200-
- 7. SOLE DISPOSITIVE POWER 19,008
- 8. SHARED DISPOSITIVE POWER -2,707,200-
- 9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

2,726,208

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

Not applicable

- 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 2.4%
- 12. TYPE OF REPORTING PERSON HC

Item 1.

- (a). Name of Issuer: Big Lots, Inc. ("Big Lots")
- (b). Address of Issuer's Principal Executive Offices:

300 Phillipi Road, PO Box 28512 Columbus, OH 43228-5311

Item 2.

(a).-(c). Name, Principal Business Address, and Citizenship of Persons

Filing:

- (1) Mac-Per-Wolf Company
 311 S. Wacker Dr., Suite 6000
 Chicago, IL 60606
 Citizenship: Delaware
- (d). Title of Class of Securities: Common Shares
- (e). CUSIP Number: 08930210-3

Item 3.

This statement is filed pursuant to Rule 13d-1 (b) and the person filing, Mac-Per-Wolf Company, is a parent holding company in accordance with 240.13d-1 (b) (1) (ii) (G). See Item 7 for additional

information.

Item 4. Ownership

The information in items 1 and 5 through 11 on the cover page(s) on Schedule 13G is hereby incorporated by reference.

Perkins, Wolf, McDonnell and Company, LLC furnishes investment advice to various investment companies registered under Section 8 of the Investment Company Act of 1940 and to individual and institutional clients (collectively referred to herein as "Managed Portfolios").

The shared voting and dispositive holdings are held by Perkins, Wolf, McDonnell and Company, LLC, and such holdings may also be aggregated within 13g filings submitted by Janus Capital Management, LLC, a minority owner of Perkins, Wolf, McDonnell and Company, LLC.

Item 5. Ownership of Five Percent or Less of a Class

This statement is being filed to report the fact that the reporting persons have ceased to be the beneficial owners of more than five percent of the class of securities.

Item 6. Ownership of More than Five Percent on Behalf of Another Person

Not applicable.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company

The reporting person, Mac-Per-Wolf Company, is filing on behalf of its two subsidiaries:

- 1) PWMCO, LLC is a wholly-owned subsidiary of Mac-Per-Wolf Company and is both a broker dealer registered under Section 15 of the Act and an investment adviser registered under Section 203 of the Investment Advisers Act of 1940
- 2) Perkins, Wolf, McDonnell and Company, LLC is a subsidiary of Mac-Per-Wolf Company, and is an investment adviser registered under Section 203 of the Investment Advisers Act of 1940
- Item 8. Identification and Classification of Members of the Group

Not applicable.

Item 9. Notice of Dissolution of Group

Not applicable.

Item 10. Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in

connection with or as a participant in any transaction having such purposes or effect.

SIGNATURES

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Mac-Per-Wolf Company

By /s/ Gregory E. Wolf Gregory E. Wolf, Treasurer 2/1/2006 Date

td>

(Street)

NORTHFIELD, IL 60093 4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)

X 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	2. Transaction Date	2A. Deemed	3.	4. Securities	5. Amount of	6. Ownership	7. Nature of
Security	(Month/Day/Year)	Execution Date, if	Transactio	onAcquired (A) or	Securities	Form: Direct	Indirect
(Instr. 3)		any	Code	Disposed of (D)	Beneficially	(D) or Indirect	Beneficial
		(Month/Day/Year)	(Instr. 8)	(Instr. 3, 4 and 5)	Owned	(I)	Ownership
					Following	(Instr. 4)	(Instr. 4)
				(Reported		
				(A)	Transaction(s)		
			C = V	or	(Instr. 3 and 4)		
			Code V	Amount (D) Price			

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

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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)	4. Transaction Code (Instr. 8)	of Derivative Securities Acquired	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)
	Security			(A) or		

Disposed of (D) (Instr. 3,

4, and 5)

			Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Stock Awards	<u>(1)</u>	10/03/2011	A		12		(2)	(2)	Common Stock	12	\$ 67.18

Reporting Owners

Reporting Owner Name / Address	Relationships						
reporting owner runner runners	Director	10% Owner	Officer	Other			
WEHMER EDWARD J 22 W. FRONTAGE ROAD NORTHFIELD, IL 60093	X						

Signatures

Kathleen O. Sherlock, Attorney-in-fact

**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) Each Stock Award represents the right to receive one share of issuer common stock.
- (2) Stock Awards are payable in shares following separation from service.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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