



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3561

October 10, 2008

Via Fax & U.S. Mail

Ms. Sally J. Smith  
Chief Executive Officer  
Buffalo Wild Wings, Inc.  
5500 Wayzata Boulevard, Suite 1600  
Minneapolis, MN 55416

**Re: Buffalo Wild Wings, Inc.  
Form 10-K for the year ended December 31, 2007  
File No. 000-24742**

Dear Ms. Smith:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief