

Mail Stop 3561

February 1, 2010

Via U.S. Mail

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

**Re: Buffalo Wild Wings, Inc.
Form 10-K for the fiscal year ended December 28, 2008
Filed February 27, 2009**

**Preliminary Proxy on Schedule 14A
Filed March 30, 2009
File No. 000-24743**

Dear Ms. Smith:

We have completed our review of your Form 10-K for the fiscal year ended December 28, 2008 and related filings and have no further comments at this time.

Regards,

J. Nolan McWilliams
Attorney-Adviser