



DIVISION OF
CORPORATION FINANCE
MAIL STOP 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

March 7, 2007

Ms. Tina Klocke
Chief Financial Bear, Treasurer and Secretary
Build-A-Bear Workshop, Inc.
1954 Innerbelt Business Center Drive
St. Louis, Missouri 63114

Re: Build-A-Bear Workshop, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 16, 2006
Forms 10-Q for Fiscal Quarters Ended April 1, 2006, July 1, 2006
and September 30, 2006
Filed May 10, 2006, August 10, 2006 and November 9, 2006
Response Letters Dated January 11, 2007 and February 22, 2007
File No. 1-32320

Dear Ms. Klocke:

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

Sincerely,

William Choi
Branch Chief