

Mail Stop 3561

April 1, 2009

Maxine Clark  
Chairman of the Board and Chief Executive Bear  
Build-A-Bear Workshop, Inc.  
1954 Innerbelt Business Center Drive  
St. Louis, Missouri 63114

**Re: Build-A-Bear Workshop, Inc.  
Form 10-K for the Fiscal Year Ended December 29, 2007  
Filed March 13, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed April 8, 2008  
Form 10-Q for the Fiscal Quarter Ended September 27, 2008  
Filed November 6, 2008  
File No. 001-32320**

Dear Ms. Clark:

We have completed our review of the above-referenced filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Meredith B. Cross  
WilmerHale LLP  
(202) 663-6363