



DIVISION OF
CORPORATION FINANCE

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

January 12, 2011

Tina Klocke
Chief Operations and Financial Bear
Build-A-Bear Workshop, Inc.
1954 Innerbelt Business Center Drive
St. Louis, MO 63114

Re: Build-A-Bear Workshop, Inc.
Form 10-K for the Fiscal Year Ended January 2, 2010
Filed March 18, 2010
File No. 001-32320

Dear Ms. Klocke:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director