



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

November 29, 2017

Sharon John  
President and Chief Executive Officer  
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 December 31, 2016**  
**Filed March 16, 2017**  
**File No. 001-32320**

Dear Ms. John:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief  
Office of Consumer Products