



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

August 31, 2015

Michael W. Evans  
Chief Executive Officer  
BAB, Inc.  
500 Lake Cook Road, Suite 475  
Deerfield, Illinois 60015

**Re: BAB, Inc.**  
**Form 10-K for Fiscal Year Ended November 30, 2014**  
**Filed February 23, 2015**  
**File No. 000-31555**

Dear Mr. Evans:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director  
Office of Natural Resources