

Mail Stop 3561

September 22, 2005

Lawrence L. Spanley, Jr.

Executive VP & CFO

Bakers Footwear Group, Inc.

2815 Scott Avenue

St. Louis, MO 63103

Re: Bakers Footwear Group, Inc.

Form 10-K for the Fiscal Year Ended January 1, 2005

Forms 10-Q for Fiscal Quarters Ended

July 30, 2005 and April 30, 2005

File No. 0-50563

Dear Mr. Spanley, Jr:

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

Sincerely,

Michael Moran

Branch Chief

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