



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

August 28, 2007

By U.S. Mail

Bakers Footwear Group, Inc.
Mr. Lawrence Spanley
Chief Financial Officer
2815 Scott Avenue
St Louis, MO 63103

**Re: Bakers Footwear Group, Inc.
Form 10-K for the year ended February 3, 2007
Filed April 24, 2007
File No. 0-50563**

Dear Mr. Spanley:

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 Accountant