



DIVISION OF  
CORPORATION FINANCE

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

November 15, 2011

Via E-Mail

Peter A. Edison, Chairman, Chief Executive Officer and President  
Bakers Footwear Group, Inc.  
2815 Scott Avenue  
St. Louis, Missouri 63103

**Re: Bakers Footwear Group, Inc.**  
**Form 10-K for Fiscal Year Ended**  
**January 29, 2011**  
**Filed April 29, 2011**  
**File No. 000-50563**

Dear Mr. Edison:

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/ Pamela Howell  
for

John Reynolds  
Assistant Director