John G. Shively Direct: 314-259-2682 jgshively@bryancave.com

September 23, 2004

VIA EDGAR AND HAND DELIVERY

Securities and Exchange Commission 450 Fifth Street NW Washington, D.C. 20549 Attn: H. Christopher Owings

Re: Build-A-Bear Workshop, Inc.
Registration Statement on Form S-1 (Commission File No. 333-118142)
(the "Registration Statement")
Directed Share Program Materials; Revised Logo; Artwork

Dear Mr. Owings:

On behalf of Build-A-Bear Workshop, Inc., a Delaware corporation (the "Company"), and as mentioned in the responses to comments 80 and 81 in the Company's response letter filed by the Company with the Commission on September 20, 2004 in response to the staff's comment letter dated September 10, 2004, we hereby enclose the following materials related to the Company's directed share program ("DSP"):

- 1. Cover letter to potential purchasers from Citigroup Global Markets, Inc. ("Citigroup");
- 2. General Information and Procedural Memorandum to potential purchasers;
- 3. Indication of Interest Form to be completed by potential purchasers;
- 4. IPO Questionnaire to determine potential purchasers' eligibility in the DSP;
- 5. New Account Form to set up accounts for potential purchasers;
- 6. Form W-9; and
- 7. Form of Lock-Up Agreement.

Securities and Exchange Commission September 23, 2004 Page 2

The Company advises the staff that these materials are subject to further comment, review and negotiation by the Company and Citigroup. The Company will furnish finalized DSP materials to the staff as soon as practicable after they are available. However, the Company is providing these draft materials at this time in order to facilitate the staff's review of the Registration Statement and to respond to any questions or comments which the staff may have.

Additionally, we are also enclosing on behalf of the Company a color copy of the back cover to the S-1 prospectus, which contains a revised logo. We are also enclosing a color copy of this revised logo, as this logo will replace the current logo in various locations throughout the S-1 prospectus. Please let us know if you should have any questions or comments regarding this revised logo.

Finally, we are enclosing on behalf of the Company a color copy of a sample page of the S-1 prospectus, without text, which contains artwork around the page number. The Company plans to conform each page of the S-1 prospectus to contain this new artwork. The Company advises the staff, however, that this artwork may be further revised with respect to its color and the style and/or font of the page numbers, depending on production limitations. Please let us know if you should have any questions or comments regarding this artwork.

If you require any additional information regarding any of these materials, please advise us at your earliest convenience. You may reach R. Randall Wang at 314-259-2149, James H. Erlinger III at 314-259-2723 or me at 314-259-2682, or any of us by fax at 314-259-2020.

Very truly yours,

/s/ John G. Shively

John G. Shively

Enclosures

cc: Pradip Bhaumik (w/encl.)
Rufus Decker (w/encl.)
James Hoffmeister (w/encl.)
Ellie Quarles (w/encl.)
Securities and Exchange Commission
Maxine Clark (w/encl.)
Barry Erdos (w/encl.)
Tina Klocke (w/encl.)
Build-A-Bear Workshop, Inc.
Gerry Carlson (w/encl.)
KPMG LLP
James H. Erlinger III (w/encl.)
R. Randall Wang (w/encl.)

