

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

January 12, 2011

Tina Klocke Chief Operations and Financial Bear Build-A-Bear Workshop, Inc. 1954 Innerbelt Business Center Drive St. Louis, MO 63114

Re: Build-A-Bear Workshop, Inc.

Form 10-K for the Fiscal Year Ended January 2, 2010

Filed March 18, 2010 File No. 001-32320

Dear Ms. Klocke:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director