

CREDIT FIRST
SUISSE BOSTON

CREDIT SUISSE FIRST BOSTON LLC

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October 27, 2004

JOSEPH FASHANO
Director

Pradip Bhaumik
Securities and Exchange Commission
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Washington, DC 20549

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Build-A-Bear Workshop, Inc.
Registration Statement on Form S-1 (Commission File No. 333-118142)
(the "Registration Statement"); Amendment No. 7

Dear Mr. Bhaumik:

You have asked that we provide this letter to you in connection with certain changes made in the prospectus for the above-referenced offering, including, without limitation, the increase in the price range for the shares of Common Stock of Build-A-Bear Workshop, Inc. being offered. This letter will confirm that each of Credit Suisse First Boston LLC and all of the other underwriters confirm they have orally advised their sales forces and all prospective purchasers of shares of the change in price range and corresponding changes in the disclosure in the prospectus as a result of such change prior to confirming sales.

Very truly yours,

/s/ Joseph Fashano