

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-3561

March 7, 2007

Ms. Tina Klocke Chief Financial Bear, Treasurer and Secretary Build-A-Bear Workshop, Inc. 1954 Innerbelt Business Center Drive St. Louis, Missouri 63114

Re: Build-A-Bear Workshop, Inc.

Form 10-K for Fiscal Year Ended December 31, 2005

Filed March 16, 2006

Forms 10-Q for Fiscal Quarters Ended April 1, 2006, July 1, 2006

and September 30, 2006

Filed May 10, 2006, August 10, 2006 and November 9, 2006

Response Letters Dated January 11, 2007 and February 22, 2007

File No. 1-32320

Dear Ms. Klocke:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi Branch Chief