
UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM S-1

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Build-A-Bear Workshop. Inc.

(Exact Name of Registrant as Specified in Its Charter)

Delaware
*(State or Other Jurisdiction of
Incorporation or Organization)*

5945
*(Primary Standard Industrial
Classification Code Number)*

43-18883836
*(I.R.S. Employer
Identification Number)*

**1954 Innerbelt Business Center Drive
St. Louis, Missouri 63114
(314) 423-8000**
*(Address, Including Zip Code, and Telephone Number,
Including Area Code, of Registrant's Principal Executive Offices)*

**Maxine Clark
Chief Executive Bear
Build-A-Bear Workshop, Inc.
1954 Innerbelt Business Center Drive
St. Louis, Missouri 63114
(314) 423-8000**
*(Name, Address, Including Zip Code, and Telephone Number,
Including Area Code, of Agent For Service)*

Copies of all correspondence to:

**James H. Erlinger III, Esq.
R. Randall Wang, Esq.
Robert J. Endicott, Esq.
Bryan Cave LLP
One Metropolitan Square
211 North Broadway, Suite 3600
St. Louis, Missouri 63102-2750
(314) 259-2000
(314) 259-2020 (fax)**

**Rohan S. Weerasinghe, Esq.
Shearman & Sterling LLP
599 Lexington Avenue
New York, New York 10022
(212) 848-4000
(212) 848-7179 (fax)**

Approximate date of commencement of proposed sale to public: As soon as practicable after the effective date of this registration statement. o

If any of the securities being registered on this form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box. o

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. **File No. 333-118142**

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. o

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. o

If delivery of the prospectus is expected to be made pursuant to Rule 434, please check the following box. o

CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share (2)	Proposed Maximum Aggregate Offering Price	Amount of Registration fee
Common Stock, \$0.01 par value per share	784,300	\$ 20.00	\$ 15,686,000	\$ 1,988

(1) Includes 102,300 shares that may be purchased by the underwriters to cover over-allotments, if any.

(2) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(o) under the Securities Act of 1933, as amended.

This Registration Statement shall become effective upon filing with the Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended.

TABLE OF CONTENTS

[INCORPORATION BY REFERENCE OF REGISTRATION STATEMENT ON FORM S-1,](#)

[EXHIBIT INDEX](#)

[Opinion of Bryan Cave LLP](#)

[Consent of KPMG LLP](#)

EXPLANATORY NOTE

Build-A-Bear Workshop, Inc. (the “Registrant”) is filing this registration statement pursuant to Rule 462(b) promulgated under the Securities Act of 1933, as amended. This registration statement relates to the initial public offering of our common stock contemplated by Registration Statement Number 333-118142, as amended, which was originally filed by us with the Securities and Exchange Commission on August 12, 2004 and declared effective by the Securities and Exchange Commission on October 27, 2004.

The Company is filing this registration statement with respect to the registration of an additional 784,300 shares of the Registrant’s common stock, par value \$0.01 per share, pursuant to Rule 462(b) under the Securities Act. The contents of Registration Statement Number 333-118142, including the prospectus contained therein and all exhibits to Registration Statement Number 333-118142, are hereby incorporated in this registration statement by reference.

The Registrant hereby certifies that it has instructed its bank to transmit to the Securities and Exchange Commission the applicable filing fee by wire transfer from its account to the Securities and Exchange Commission’s account at Mellon Bank as soon as practicable, but in no event later than the close of business on October 28, 2004. The Registrant further certifies that it will not revoke the instructions to make the wire transfer and that it has sufficient funds in its account to cover the amount of the filing fee.

The required opinions and consents are listed on the Exhibit Index attached hereto and filed herewith.

EXHIBIT INDEX

Exhibit No.	Description
5.1	Opinion of Bryan Cave LLP regarding the validity of the securities
23.1	Consent of KPMG LLP
23.2	Consent of Bryan Cave LLP (included in Exhibit 5.1)
24.1	Power of Attorney (included in signature page to original Registration Statement No. 333-118142 on Form S-1 filed August 12, 2004)

October 27, 2004

Build-A-Bear Workshop, Inc.
1954 Innerbelt Business Center Drive
St. Louis, Missouri 63114

Re: Build-A-Bear Workshop, Inc. Initial Public Offering

Ladies and Gentlemen:

We have acted as special counsel to Build-A-Bear Workshop, Inc., a Delaware corporation (the "Company"), in connection with the Registration Statement on Form S-1 (the "462(b) Registration Statement") filed by the Company with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Securities Act"), pursuant to Rule 462(b) under the Securities Act, relating to the registration of up to 784,300 shares (including up to 102,300 shares subject to the underwriters' over-allotment option) (the "Additional Shares") of common stock of the Company, par value \$0.01 per share.

In connection herewith, we have examined:

- (1) the 462(b) Registration Statement; and
- (2) the form of Underwriting Agreement among the Company, and the representatives of the underwriters named therein (collectively, the "Representatives") (the "Underwriting Agreement"), which is attached as Exhibit 1.1 to the Company's Registration Statement on Form S-1 (File No. 333-118142), filed with the Commission on October 27, 2004.

We have also examined originals or copies, certified or otherwise identified to our satisfaction, of the Amended and Restated Certificate of Incorporation of the Company (the "Certificate"), and the Bylaws of the Company (the "Bylaws"), as currently in effect. In addition, we have also examined originals or copies, certified or otherwise

In addition, we have also examined originals or copies, certified or otherwise identified to our satisfaction, of the Company's Form of Third Amended and Restated Certificate of Incorporation (the "Restated Certificate"), and the form of the Company's Amended and Restated Bylaws (the "Restated Bylaws"), each of which has been approved by the Company's stockholders and will be in effect upon consummation of the offering, and such other corporate records, agreements and instruments of the Company, certificates of public officials and officers of the Company, and such other documents, records, and instruments, and we have made such legal and factual inquiries, as we have deemed necessary or appropriate as a basis for us to render the opinions hereinafter expressed. In our examination of the foregoing, we have assumed the genuineness of all signatures, the legal competence and capacity of natural persons, the authenticity of documents submitted to us as originals and the conformity with authentic original documents of all documents submitted to us as copies.

In addition, in our capacity as your special counsel in connection with such registration, we are familiar with the proceedings taken by the Company in connection with the issuance and sale of the Additional Shares.

In connection herewith, we have assumed that, other than with respect to the Company, at such times as the Additional Shares are issued, all of the documents referred to in this opinion will have been duly authorized by, duly executed, delivered and countersigned by, and will constitute the valid, binding and enforceable obligations of, all of the parties to such documents.

Based upon the foregoing and in reliance thereon, and subject to the assumptions, comments, qualifications, limitations and exceptions set forth herein, we are of the opinion that the Additional Shares have been duly authorized by all necessary corporate action of the Company and, assuming the due execution and delivery of the Underwriting Agreement by the Company and the Underwriters named therein, upon issuance, delivery and payment therefor in the manner contemplated by the Underwriting Agreement and the Registration Statement, the Additional Shares will be validly issued, fully paid and nonassessable.

Our opinions herein reflect only the application of the General Corporation Law of the State of Delaware.

This opinion letter is being delivered by us in connection with the filing of the 462(b) Registration Statement with the Securities and Exchange Commission. We do not give any opinion except as set forth above. We hereby consent to the filing of this opinion letter as Exhibit 5.1 to the Additional Registration Statement. We also consent to your filing copies of this opinion letter as an exhibit to the Additional Registration Statement with agencies of such states as you deem necessary in the course of complying with the laws of such states regarding the offering and sale of the Additional Shares. In giving such consent, we do not thereby concede that we are within the category of persons whose consent is required under Section 7 of the Act or the Rules and Regulations of the Commission thereunder.

Build-A-Bear Workshop, Inc.
October 27, 2004
Page 3

We desire you to know that certain partners of our Firm own interests in investment funds that own shares of our preferred stock.

* * * * *

Very truly yours,

/s/ Bryan Cave LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Board of Directors
Build-A-Bear Workshop, Inc.

We consent to the use of our report dated March 5, 2004, except as to Note 2(q) and Note 13 which are as of August 10, 2004, with respect to the consolidated balance sheets of Build-A-Bear Workshop, Inc. as of December 28, 2002 and January 3, 2004, and the related consolidated statements of operations, stockholders' equity, and cash flows for each of the years in the three-year period ended January 3, 2004, incorporated herein by reference and to the reference to our firm under the heading "Experts" in the prospectus.

As discussed in Note 2(q) to the consolidated financial statements, the Company adopted Emerging Issues Task Force Issue No. 03-6, Participating Securities and the Two-Class Method under FASB Statement No. 128, Earnings Per Share.

/s/ KPMG LLP
St. Louis, Missouri
October 27, 2004