

BUILD A BEAR WORKSHOP INC  
Form SC 13G/A  
February 14, 2014

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
SCHEDULE 13G  
Under the Securities Exchange Act of 1934  
(Amendment No. 1)\*

BUILD-A-BEAR WORKSHOP, INC.

\_\_\_\_\_  
(Name of Issuer)

Common Stock

\_\_\_\_\_  
(Title of Class of Securities)

120076104

\_\_\_\_\_  
(CUSIP Number)

December 31, 2013

\_\_\_\_\_  
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
- Rule 13d-1(c)
- Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 120076104

(1) Names of reporting persons

Cannell Capital LLC

(2) Check the appropriate box if a member of a group (a) [ ]  
(see instructions) (b) [ ]

(3) SEC use only

(4) Citizenship or place of organization

USA

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Number of shares beneficially owned by each reporting person with:

(5) Sole voting power: 1,224,770

(6) Shared voting power: 0

(7) Sole dispositive power: 1,224,770

(8) Shared dispositive power: 0

(9) Aggregate amount beneficially owned by each reporting person:

1,224,770

(10) Check if the aggregate amount in Row (9) excludes certain shares (see instructions)

(11) Percent of class represented by amount in Row (9)

7.06%

(12) Type of reporting person (see instructions)

IA

Item 1.

(a) Name of issuer: BUILD-A-BEAR WORKSHOP, INC.

(b) Address of issuer's principal executive offices:

1954 Innerbelt Business Center Drive  
St. Louis, Missouri 63114

Item 2.

(a) Name of person filing:

Cannell Capital LLC

2(b) Address or principal business office or, if none, residence:

310 E. Pearl St., Unit A  
P.O. Box 3459  
Jackson, WY 83001

2(c) Citizenship:

Wyoming, USA

2(d) Title of class of securities:

Common Stock

2(e) CUSIP No.:

120076104

Item 3. If this statement is filed pursuant to 240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

(a)  Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o);

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- (b)  Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c);
- (c)  Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c);
- (d)  Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C 80a-8);
- (e)  An investment adviser in accordance with 240.13d-1(b)(1)(ii)(E);
- (f)  An employee benefit plan or endowment fund in accordance with 240.13d-1(b)(1)(ii)(F);
- (g)  A parent holding company or control person in accordance with 240.13d-1(b)(1)(ii)(G);
- (h)  A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i)  A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j)  A non-U.S. institution in accordance with 240.13d-1(b)(1)(ii)(J);
- (k)  Group, in accordance with 240.13d-1(b)(1)(ii)(K). If filing as a non-U.S. institution in accordance with 240.13d-1(b)(1)(ii)(J), please specify the type of institution:

Item 4. Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

- (a) Amount beneficially owned: 1,224,770.
  - (b) Percent of class: 7.06%.
  - (c) Number of shares as to which the person has:
    - (i) Sole power to vote or to direct the vote 1,224,770.
    - (ii) Shared power to vote or to direct the vote 0.
    - (iii) Sole power to dispose or to direct the disposition of 1,224,770.
    - (iv) Shared power to dispose or to direct the disposition of 0.
- Instruction. For computations regarding securities which represent a right to acquire an underlying security see 240.13d-3(d)(1).

Item 5. Ownership of 5 Percent or Less of a Class.

Not Applicable

Instruction. Dissolution of a group requires a response to this item.

Item 6. Ownership of More than 5 Percent on Behalf of Another Person.

Not Applicable.

Item 7. Identification and Classification of the Subsidiary Which Acquired

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the Security Being Reported on by the Parent Holding Company or Control Person.

Not Applicable.

Item 8. Identification and Classification of Members of the Group.

Not Applicable.

Item 9. Notice of Dissolution of Group.

Not Applicable.

Item 10. Certifications.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

2/14/2014

\_\_\_\_\_  
Date

/s/ J. Carlo Cannell

\_\_\_\_\_  
Signature

J. Carlo Cannell, Managing Member of Cannell Capital LLC

\_\_\_\_\_  
Name/Title