



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 19, 2017

Scott M. Colosi  
President and Chief Financial Officer  
Texas Roadhouse, Inc.  
6040 Dutchmans Lane  
Louisville, KY 40205

**Re: Texas Roadhouse, Inc.**  
**Form 10-K for Fiscal Year Ended December 27, 2016**  
**Filed February 24, 2017**  
**File No. 000-50972**

Dear Mr. Colosi:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure