



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

December 7, 2017

Gregory S. Levin  
Chief Financial Officer  
BJ's Restaurants, Inc.  
7755 Center Avenue, Suite 300  
Huntington Beach, California 92647

**Re: BJ's Restaurants, Inc.**  
**Form 10-K for the Fiscal Year Ended January 3, 2017**  
**Filed February 28, 2017**  
**File No. 000-21423**

Dear Mr. Levin:

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/ Andrew Mew

Andrew Mew  
Senior Assistant Chief Accountant  
Office of Transportation and Leisure