



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 15, 2015

Richard A. Pawlowski  
Chief Financial Officer  
Famous Dave's of America, Inc.  
12701 Whitewater Drive, Suite 200  
Minnetonka, MN

**Re: Famous Dave's of America, Inc.  
Form 10-K for Fiscal Year Ended December 28, 2014  
Filed March 13, 2015  
Form 10-Q for Fiscal Quarter Ended September 27, 2015  
Filed November 6, 2015  
File No. 000-21625**

Dear Mr. Pawlowski:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure