



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

DIVISION OF  
CORPORATION FINANCE

October 28, 2010

Scott M. Colosi  
Chief Financial Officer  
Texas Roadhouse, Inc.  
6040 Dutchman Lane, Suite 200  
Louisville, Kentucky 40205

**Re: Texas Roadhouse, Inc.  
Form 10-K for Fiscal Year Ended December 29, 2009  
Filed on February 26, 2010  
File No. 000-50972**

Dear Mr. Colosi:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief