



DIVISION OF  
CORPORATION FINANCE

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

September 15, 2020

Tonya Robinson  
Chief Financial Officer  
Texas Roadhouse, Inc.  
6040 Dutchmans Lane, Suite 200  
Louisville, Kentucky 40205

**Re: Texas Roadhouse, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**Filed February 28, 2020**  
**File No. 000-50972**

Dear Ms. Robinson:

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,

Division of Corporation Finance  
Office of Trade & Services