



DIVISION OF  
CORPORATION FINANCE

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

June 11, 2019

Tara Comonte  
Chief Financial Officer  
Shake Shack Inc.  
225 Varick Street, Suite 301  
New York, New York 10014

**Re: Shake Shack Inc.**  
**Form 10-K for the Fiscal Year Ended December 26, 2018**  
**Filed February 25, 2019**  
**File No. 001-36823**

Dear Ms. Comonte:

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 Transportation and Leisure