



DIVISION OF
CORPORATION FINANCE

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

July 7, 2023

Michael Skipworth
President and Chief Executive Officer
Wingstop Inc.
15505 Wright Brothers Drive
Addison, Texas 75001

Re: Wingstop Inc.
Form 10-K for the Fiscal Year Ended December 31, 2022
Filed February 22, 2023
File No. 001-37425

Dear Michael Skipworth:

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