



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

December 20, 2016

Michael Ansley
Chief Executive Officer
Bagger Dave's Burger Tavern, Inc.
807 W. Front St., Suite B
Traverse City, MI 49684

Re: Bagger Dave's Burger Tavern, Inc.
Form 10-12G
Filed December 5, 2016
File No. 000-55702

Preliminary Information Statement on Schedule 14C
Filed November 29, 2016
File No. 000-55702

Dear Mr. Ansley:

We have completed our review of your filings. 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,

/s/ A.N. Parker

Anne Nguyen Parker
Assistant Director
Office of Transportation and Leisure

cc: Richard W. Jones, Esq.
Jones & Haley, P.C.