



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

February 13, 2018

T. Michael Ansley
President and Chairman
Bagger Dave's Burger Tavern, Inc.
807 W. Front Street
Traverse City, MI 49684

Re: Bagger Dave's Burger Tavern, Inc.
Preliminary Information Statement on Schedule 14C
Filed November 13, 2017
File No. 000-55702

Dear Mr. Ansley:

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,

/s/ J. Nolan McWilliams

J. Nolan McWilliams
Attorney-Advisor
Office of Transportation and Leisure

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