

Mail Stop 3561

October 6, 2009

Via Fax & U.S. Mail

Mr. W. Douglas Benn
Chief Financial Officer
26901 Malibu Hills Road
Calabasas Hills, California 91301

**Re: The Cheesecake Factory Incorporated
Form 10-K for the year ended December 30, 2008
Filed February 27, 2009
File No. 000-20574**

Dear Mr. Benn:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief

VIA FACSIMILE
(866) 743-1789