



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3561

December 20, 2017

Matthew E. Clark  
Executive Vice President and Chief Financial Officer  
Cheesecake Factory Incorporated  
26901 Malibu Hills Road  
Calabasas Hills, California 91301

**Re: Cheesecake Factory Incorporated  
Form 10-K for Fiscal Year Ended January 3, 2017  
Filed March 2, 2017  
File No. 000-20574**

Dear Mr. Clark:

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/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure