



DIVISION OF
CORPORATION FINANCE

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

January 28, 2011

Mark D. Mumford
Chief Financial Officer
P.F. Chang's China Bistro, Inc.
7676 East Pinnacle Peak Road
Scottsdale, AZ 85255

**Re: P.F. Chang's China Bistro, Inc.
Form 10-K for Fiscal Year Ended January 3, 2010
Filed February 17, 2010
File No. 000-25123**

Dear Mr. Mumford:

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

Sincerely,

Lyn Shenk
Branch Chief