



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

December 15, 2017

Lonnie J. Stout II  
Chief Executive Officer  
J. Alexander's Holdings, Inc.  
3401 West End Avenue, Suite 260  
P.O. Box 24300  
Nashville, TN 37202

**Re: J. Alexander's Holdings, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed October 11, 2017  
File No. 001-37473**

Dear Mr. Stout:

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/ Justin Dobbie

Justin Dobbie  
Legal Branch Chief  
Office of Transportation and Leisure

cc: Mitch Walker, Esq.  
Bass Berry & Sims PLC