



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 24, 2017

Mr. Jeff Uttz  
Chief Financial Officer  
Shake Shack Inc.  
24 Union Square East, 5<sup>th</sup> Floor  
New York, NY 10003

**Re: Shake Shack Inc.  
Form 10-K for the Fiscal Year Ended December 30, 2015  
Filed March 30, 2016  
File No. 001-36823**

Dear Mr. Uttz:

We have completed our review of your filings. 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