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