

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

January 24, 2017

Jon W. Howie Chief Financial Officer Chuy's Holdings, Inc. 1623 Toomey Road Austin, Texas 78704

> Re: Chuy's Holdings, Inc. Form 10-K for the Fiscal Year Ended December 27, 2015 Filed March 10, 2016 File No. 001-35603

Dear Mr. Howie:

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