

Mail Stop 3561

February 24, 2010

Via U.S. Mail

Michael Weinstein
Chairman and Chief Executive Officer
Ark Restaurants Corp.
85 Fifth Avenue
New York, NY 10003

**Re: Ark Restaurants Corp.
Form 10-K for the fiscal year ended October 3, 2009
Filed January 4, 2010**

**Definitive Proxy on Schedule 14A
Filed February 1, 2010
File No. 001-09453**

Dear Mr. Weinstein:

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

Regards,

J. Nolan McWilliams
Attorney-Adviser