



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

DIVISION OF  
CORPORATION FINANCE

April 2, 2020

Anthony Sirica  
Chief Financial Officer  
Ark Restaurants Corp.  
85 Fifth Avenue  
New York, NY 10003

**Re: Ark Restaurants Corp.**  
**Form 10-K for the Fiscal Year Ended September 28, 2019**  
**Filed December 17, 2019**  
**File No. 001-09453**

Dear Mr. Sirica:

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,

Division of Corporation Finance  
Office of Trade & Services