



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

November 19, 2010

Boyd Hoback  
President & Chief Executive Officer  
Good Times Restaurants Inc.  
601 Corporate Circle  
Golden, Colorado 80401

**Re: Good Times Restaurants Inc.  
Preliminary Schedule 14A Proxy Statement  
Filed November 5, 2010  
File No. 000-18590**

Dear Mr. Hoback:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Dana Brown  
Attorney-Advisor