

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

DIVISION OF CORPORATION FINANCE

May 15, 2012

<u>Via E-Mail</u> Mr. Boyd E. Hoback Chief Executive Officer Good Times Restaurants, Inc. 601 Corporate Circle Golden, Colorado 80401

> Re: Good Times Restaurants, Inc. Form 10-K for the year ended September 30, 2011 Filed December 29, 2011 File No. 000-18590

Dear Mr. Hoback:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Linda Cvrkel

Linda Cvrkel Branch Chief