



DIVISION OF  
CORPORATION FINANCE

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

May 25, 2012

Via Email

Mr. Ben Rosenzweig  
The Committee to Strengthen J. Alexander's  
3280 Peachtree Rd, Suite 2670  
Atlanta, GA 30305

**Re: J. Alexander's Corporation  
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A  
Filed by Privet Fund LP, Privet Fund Management LLC, Ryan Levenson,  
Ben Rosenzweig and Todd Diener  
Filed May 18, 2012  
File No. 001-08766**

Dear Mr. Rosenzweig:

We have reviewed the amended filing and have the following comments.

General

1. Refer to the last sentence of the bracketed language appearing on page i. You disclose that you "expect the Company will provide" an Omnibus ballot. There does not appear to be a reasonable basis for this statement given that the company is not obligated under state law to provide this option and you have not been told that they will do so. Further, your disclosure appears to be internally inconsistent and potentially confusing to shareholders. Specifically, your disclosure fails to clarify that shareholders would only be capable of voting in the manner you posit by revoking the very proxy authority you are soliciting in order to be capable of voting their shares. Please remove the last sentence and make conforming revisions throughout the proxy statement.
2. Please refer to the bracketed language on page ii and your responses to prior comments 3 and 11. It is not apparent why this additional disclosure is needed given your acknowledgment of the inapplicability of the short-slate provisions and your prior acknowledgment that GOLD proxies confer authority to the participants to vote shares represented by the proxy only with respect to two of your nominees. Please revise to eliminate the bracketed language in the first paragraph of page ii. Please make conforming revisions throughout the proxy statement.
3. Please clarify the timeline and potential impediments to the approval of the proposal your nominees intend to introduce to the Board relating to the filling of vacancies on the Board after the annual meeting election. Also, consider including such disclosure in the list of plans the participants outline on page 17.

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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 Exchange Act rules require. Since the participants are in possession of all facts relating to their disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Please direct any questions to me at (202) 551-3757. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

/s/ Mellissa Campbell Duru

Mellissa Campbell Duru  
Special Counsel  
Office of Mergers and Acquisitions

Cc (via email):Rick Miller, Esq.  
Bryan Cave LLP