

June 24, 2009

Mail Stop 3561

Via U.S. Mail and Facsimile

Mr. Jeffrey D. Kastner
Chief Financial Officer
Flanigan's Enterprises, Inc.
5059 N. E. 18th Ave
Fort Lauderdale, Florida 33334

RE: Flanigan's Enterprises, Inc. ("The Company")
File # 1-06836
Form 8-K filed on June 5, 2009

Dear Ms. Kastner:

We have completed our review of your Form 8-K noted above and do not, at this time, have any further comments.

Sincerely,

Effie Simpson
Staff Accountant