



DIVISION OF  
CORPORATION FINANCE

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

February 7, 2011

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

**Re: Flanigan's Enterprises, Inc.  
Form 10-K for the Year Ended October 3, 2009  
File No. 001-06836**

Dear Mr. Kastner:

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

Sincerely,

David R. Humphrey  
Branch Chief