



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

DIVISION OF
CORPORATION FINANCE

January 20, 2011

Mr. David G. Burke
Diversified Restaurant Holdings, Inc.
27680 Franklin Rd.
Southfield, MI 48034

Re: Diversified Restaurant Holdings, Inc.
Forms 10-K and 10-K/A for the fiscal year ended December 27, 2009
Forms 10-Q/A for the fiscal quarters ended March 28, 2010, June 27, 2010,
and September 26, 2010
File No. 000-53577

Dear Mr. Burke:

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

Sincerely,

Cicely L. LaMothe
Accounting Branch Chief