



DIVISION OF
CORPORATION FINANCE

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

October 18, 2010

Frisch's Restaurants, Inc.
Craig F. Maier
Chief Executive Officer
2800 Gilbert Avenue
Cincinnati, OH 45206

Re: Frisch's Restaurants, Inc.
Form 10-K
Filed July 30, 2010
Definitive Proxy Statement on Schedule 14A
Filed August 27, 2010
File No. 001-07323

Dear Mr. Maier:

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

Sincerely,

Max A. Webb
Assistant Director

Cc: Donald H. Walker
Chief Financial Officer