



DIVISION OF  
CORPORATION FINANCE

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

August 3, 2015

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

**Re: Frisch's Restaurants, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed June 22, 2015**  
**File No. 001-07323**

Dear Mr. Maier:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments does not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. 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 rules require.

Sincerely,

/s/ J. Nolan McWilliams

J. Nolan McWilliams  
Attorney-Advisor  
Office of Transportation and Leisure

cc: James R. Cummins  
Cummins & Brown LLC