

Mail Stop 3561

December 7, 2009

Via Fax & U.S. Mail

Mr. Boyd E. Hoback  
President and Chief Executive Officer  
Good Times Restaurants, Inc.  
601 Corporate Circle  
Golden, Colorado 80401

**Re: Good Times Restaurants, Inc.  
Form 10-K for the year ended September 30, 2008  
Filed December 29, 2008  
File No. 0-18590**

Dear Mr. Hoback:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief