



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

November 19, 2010

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

Re: Good Times Restaurants Inc.
Preliminary Schedule 14A Proxy Statement
Filed November 5, 2010
File No. 000-18590

Dear Mr. Hoback:

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

Sincerely,

John Dana Brown
Attorney-Advisor