



DIVISION OF
CORPORATION FINANCE

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

July 31, 2019

Ryan M. Zink
Chief Financial Officer
Good Times Restaurants Inc.
141 Union Blvd, Suite 400
Lakewood, CA 80228

Re: Good Times Restaurants Inc.
Form 10-K for the Fiscal Year Ended September 25, 2018
File No. 000-18590

Dear Mr. Zink:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Transportation and Leisure