



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