

June 24, 2009

Mail Stop 3561

Via U.S. Mail and Facsimile

Mr. Jeffrey D. Kastner  
Chief Financial Officer  
Flanigan's Enterprises, Inc.  
5059 N. E. 18<sup>th</sup> Ave  
Fort Lauderdale, Florida 33334

**RE: Flanigan's Enterprises, Inc. ("The Company")**  
**File # 1-06836**  
**Form 8-K filed on June 5, 2009**

Dear Ms. Kastner:

We have completed our review of your Form 8-K noted above and do not, at this time, have any further comments.

Sincerely,

Effie Simpson  
Staff Accountant