TOWERS ROBERT

Form 4

December 19, 2008

FORM 4

Check this box

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB Number:

3235-0287

Expires:

January 31, 2005

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may continue.

See Instruction

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section

30(h) of the Investment Company Act of 1940

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person * 5. Relationship of Reporting Person(s) to 2. Issuer Name and Ticker or Trading **TOWERS ROBERT** Issuer Symbol ARK RESTAURANTS CORP (Check all applicable) [ARKR] (Last) (First) (Middle) 3. Date of Earliest Transaction _X__ Director 10% Owner X_ Officer (give title Other (specify (Month/Day/Year) below) below) 85 FIFTH AVENUE, 14TH FLOOR 12/19/2008 President (Street) 4. If Amendment, Date Original 6. Individual or Joint/Group Filing(Check Filed(Month/Day/Year) Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting NEW YORK, NY 10003 (City) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

		14010	. I - 110II-D	crivative occurrence Ac	quireu, Disposeu	oi, oi benencia	ny Owncu
1.Title of	2. Transaction Date	2A. Deemed	3.	4. Securities	5. Amount of	6. Ownership	7. Nature of
Security	(Month/Day/Year)	Execution Date, if	Transaction	onAcquired (A) or	Securities	Form: Direct	Indirect
(Instr. 3)		any	Code	Disposed of (D)	Beneficially	(D) or	Beneficial
		(Month/Day/Year)	(Instr. 8)	(Instr. 3, 4 and 5)	Owned	Indirect (I)	Ownership
					Following	(Instr. 4)	(Instr. 4)
					Reported		
				(A)	Transaction(s)		
				or	(Instr. 3 and 4)		
			Code V	Amount (D) Price	,		
Common					10.000	D	
Stock					18,900	D	
Common					000	T	By spouse
Stock					900	1	(1)

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transactic Code (Instr. 8)	5. Number conf Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exerci Expiration Dat (Month/Day/Y	te	7. Title and Underlying (Instr. 3 and	Securities
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
Stock Options	\$ 29.6					12/21/2005	12/20/2014	Common Stock	8,750
Stock Options	\$ 29.6					12/21/2006	12/20/2014	Common Stock	8,750
Stock Options	\$ 32.15	12/19/2008		A	2,500	12/19/2008	12/18/2016	Common Stock	2,500
Stock Options	\$ 32.15					12/19/2007	12/18/2016	Common Stock	2,500

Reporting Owners

Reporting Owner Name / Address	Relationships				
F-	Director	10% Owner	Officer	Other	
TOWERS ROBERT 85 FIFTH AVENUE 14TH FLOOR NEW YORK NY 10003	X		President		

Signatures

/s/ Robert	12/19/2008			
Towers	12/19/2006			
**Signature of	Date			

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Shares are held by Mr. Towers' wife in her IRA account. Mr. Towers disclaims beneficial ownership of these shares.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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