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ARK RESTAURANTS CORP

Form 8-K

February 13, 2007

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

Form 8-K

Current Report

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): February 12, 2007

ARK RESTAURANTS CORP.

(Exact name of registrant as specified in its charter)

Commission file number 0-14030

New York

(State or other jurisdiction of
incorporation or organization)

13-3156768

(I.R.S. Employer
Identification No.)

85 Fifth Avenue
New York, NY 10003

(Address of principal executive offices, with zip code)

(212) 206-8800

(Registrant's telephone number, including area code)

N/A

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Item 2.02. Results of Operations and Financial Condition

The information in this Current Report is being furnished and shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 (the "Exchange Act"), or otherwise subject to the liabilities of that Section. The information in this Current Report shall not be incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

On February 12, 2007, Ark Restaurants Corp. issued a press release announcing its financial results for its first quarter ended December 30, 2006, the text of which is furnished herewith as Exhibit 99.1.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ARK RESTAURANT CORP.

By: /s/ Michael Weinstein

Chief Executive Officer

Date: February 12, 2007

INDEX TO EXHIBITS

| Exhibit ----- | Description ----- |
|------------------|---|
| 99.1 | Press Release dated February 12, 2007 entitled "Ark Restaurants Announces First Quarter Financial Results." |