



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

February 25, 2010

Via Facsimile and U.S. Mail

Mr. Michael D. Pruitt
Chief Executive Officer and Chief Financial Officer
CHANTICLEER HOLDINGS, INC.
4201 Congress Street, Suite 145
Charlotte, North Carolina 28209

**Re: Chanticleer Holdings, Inc.
Form 10-K for the year ended December 31, 2008
File No. 0-29507**

Dear Mr. Pruitt:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief