ZANKEL ARTHUR Form SC 13D/A January 22, 2004

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

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 2)*

Ark Restaurants Corp. (Name of Issuer)

Common Stock (Title of Class of Securities)

040712-10-1 (CUSIP Number)

Arthur Zankel 535 Madison Avenue New York, NY 10022 212-421-7250

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

December 19, 2003 (Date of Event which Requires Filing of This Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of Rule 13d-1(e), 13d-1(f) or 13d-1(g), check the following box [].

Note: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7(b) for other parties to whom copies are to be sent.

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

		FICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)	
	Arthu	z Zankel		
2 CHECK	THE APPI	ROPRIATE BOX IF A MEMBER OF A GR	OUP*	(a) [] (b) []
3 SEC US	E ONLY			
			PF	
4 SOURCE	OF FUNI)S*		
		DISCLOSURE OF LEGAL PROCEEDINGS FEMS 2(d) OR 2(e)	IS REQUIRED	[]
6 CITIZE	 NSHIP OF	R PLACE OF ORGANIZATION		
			US	
	7	SOLE VOTING POWER	202,500	
NUMBER OF				
SHARES	8	SHARED VOTING POWER	-0-	
BENEFICIALL	Y			
OWNED BY				
EACH	9	SOLE DISPOSITIVE POWER	202,500	
REPORTING				
PERSON	 10	SHARED DISPOSITIVE POWER		
WITH	± 0	SHAND DIGIOGRAPH TOWER	3	

CUSIP 040	712-10-1	Page 3 of 4
11 AGGREGA	TE AMOUNT BENEFICIALLY OWNED BY	EACH REPORTING PERSON 202,500
12 CHECK B	OX IF THE AGGREGATE AMOUNT IN RO	DW (11) EXCLUDES CERTAIN SHARES*
		[]
13 PERCENT	OF CLASS REPRESENTED BY AMOUNT	IN ROW (11) 6.37%
 14 TYPE OF	REPORTING PERSON*	IN
	urity and Issuer.	
	nt relates to the common stock, nts Corp., 85 Fifth Avenue, New	- · · · · · · · · · · · · · · · · · · ·
Item 2. Ide	ntity and Background.	
(a)	Arthur Zankel	
(b)	535 Madison Avenue, New York	c, NY 10022
(c)	Fund Manager, High Rise Cap	ital Management LP
(d)	During the last five years l criminal proceeding.	ne has not been convicted in any
(e)		ne has not been a party to a civil nich he was or is subject to the
(f)	U.S. Citizen	
Item 3. Sou	rce and Amount of Funds or Othe:	Consideration.
	pose of Transaction.	

Item 5. Interest in Securities of the Issuer.

(a) 202,500 shares 6.37%

(b) sole voting power: 202,500 shares

CUSIP 040712-01-1

Page 4 of 4

sole dispositive power: 202,500 shares

(c) Mr. Zankel effected the following sale transactions during the past sixty (60) days:

	Amt. of	Price
Trade Date	Securities	Per Share
11/19/03	1,500	\$12.75
11/28/03	1,500	\$12.75
12/03/03	4,000	\$12.765
12/08/03	3,000	\$12.75
12/11/03	2,400	\$12.765
12/12/03	1,900	\$12.75
12/18/03	3,000	\$12.75
12/19/03	2,700	\$12.75

All trades were transacted on the NASDAQ Over the Counter Market -----

Item 6. Contracts, Arrangements, Understandings or Relationships with Respect to Securities of the Issuer.

None

Item 7. Material to be Filed as Exhibits.

None

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: January 14, 2004

/s/ Arthur Zankel
----(Signature)
Arthur Zankel

Attention. Intentional misstatements or omissions of fact constitute federal criminal violations (see 18 U.S.C. 1001).