

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).

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1 NAME OF REPORTING PERSONS  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Arthur Zankel

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2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

(a)

(b)

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3 SEC USE ONLY

PF

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4 SOURCE OF FUNDS\*

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5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2(d) OR 2(e)

-----  
6 CITIZENSHIP OR PLACE OF ORGANIZATION

US

-----  
7 SOLE VOTING POWER 202,500

NUMBER OF  
SHARES  
BENEFICIALLY

-----  
8 SHARED VOTING POWER -0-

OWNED BY  
EACH  
REPORTING

-----  
9 SOLE DISPOSITIVE POWER 202,500

PERSON  
WITH

-----  
10 SHARED DISPOSITIVE POWER -0-

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11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
202,500

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12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES\*

[ ]

-----  
13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
6.37%

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14 TYPE OF REPORTING PERSON\*  
IN

-----  
Item 1. Security and Issuer.

This statement relates to the common stock, \$.01 par value, of  
Ark Restaurants Corp., 85 Fifth Avenue, New York, NY 10003.

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Item 2. Identity and Background.

- (a) Arthur Zankel
- (b) 535 Madison Avenue, New York, NY 10022
- (c) Fund Manager, High Rise Capital Management LP
- (d) During the last five years he has not been convicted in any criminal proceeding.
- (e) During the last five years he has not been a party to a civil proceeding as a result of which he was or is subject to the federal securities laws.
- (f) U.S. Citizen

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Item 3. Source and Amount of Funds or Other Consideration.

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Item 4. Purpose of Transaction.

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Item 5. Interest in Securities of the Issuer.

- (a) 202,500 shares 6.37%  
(b) sole voting power: 202,500 shares

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sole dispositive power: 202,500 shares

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

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

None  
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Item 7. Material to be Filed as Exhibits.

None  
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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

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/s/ Arthur Zankel

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(Signature)

Arthur Zankel

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