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ARK RESTAURANTS CORP  
Form SC 13D/A  
August 15, 2007

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549  
SCHEDULE 13D

Under the Securities Exchange Act of 1934

Ark Restaurants Corp.  
(Name of Issuer)

Common Stock, par value \$0.01 per share  
(Title of Class of Securities)

040712 10 1  
(CUSIP Number)

Irving Hershkowitz  
c/o Big Geyser, Inc.  
57-65 48th Street  
Maspeth, NY 11378  
(718) 821-2200

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

July 25, 2007  
(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 Sections 240.13d-1(e), 240.13d-1(f) or 240.13d-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 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 purposes of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other

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provisions of the Act (however, see the Notes).

(Continued on following pages)

CUSIP No. 040712 10 1

(1) Names of Reporting Persons

I.R.S. Identification No. of above persons (entities only).

Irving Hershkowitz

(2) Check the Appropriate Box if a Member of a Group

(a)

(b)

(3) SEC Use Only

(4) Source of Funds (See Instructions)

PF

(5) Check if Disclosure of Legal Proceedings  
is Required

Pursuant to Items 2(d) or 2(e) [ ]

(6) Citizenship or Place of Organization

United States of America

|              |                               |
|--------------|-------------------------------|
| Number of    | (7) Sole Voting Power         |
| Shares       | 353,000 shares                |
| Beneficially | (8) Shared Voting Power       |
| Owned by     | -0-                           |
| Each         | (9) Sole Dispositive Power    |
| Reporting    | 353,000 shares                |
| Person       | (10) Shared Dispositive Power |
| With         | -0-                           |

(11) Aggregate Amount Beneficially Owned by  
Each Reporting Person  
353,000 shares

(12) Check if the Aggregate Amount in Row (11)  
Excludes Certain Shares (See  
Instructions)

(13) Percent of Class Represented by Amount  
in Row (11)  
9.889%

(14) Type of Reporting Person  
IN

Item 1. Security and Issuer

This Schedule 13D relates to the common stock,  
\$0.01 par value per share,  
of Ark Restaurants  
Corp., a New York corporation ("Ark"), with  
principal executive  
offices located at 85 Fifth Avenue, New York,  
NY 10003.

Item 2. Identity and Background

The person filing this report is Irving Hershkowitz, an  
individual with a business address c/o Big

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Geyser, Inc., 57-65 48th Street, Maspeth, NY 11378.

Mr. Hershkowitz is the President of Big Geysers, Inc., a distributor of non-alcoholic beverages. During the past five years, Irving Hershkowitz has neither been convicted in any criminal proceeding (excluding traffic violations or similar misdemeanors), nor was he a party to a civil proceeding of a judicial or administrative body of competent jurisdiction, as a result of which he became subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities laws or finding any violation with respect to such laws. Mr. Hershkowitz is a citizen of the United States of America.

Item 3. Source and Amount of Funds or Other Consideration  
Irving Hershkowitz used his own personal funds to purchase of the securities.

Item 4. Purpose of Transaction  
The purpose of the acquisition of the securities was for investment purposes only.

Item 5. Interest in Securities of the Issuer  
Mr. Hershkowitz owns 353,000 shares of Ark of the total issued and outstanding number of shares of 3,569,299 (as set forth on Arks' Form 10-K filed for the fiscal year ended September 30, 2006). During the last 60 days, Mr. Hershkowitz has bought and sold shares of Ark.

Item 6. Contracts, Arrangements, Understandings or Relationships with Respect to Securities of the Issuer  
There are no contracts, arrangements, understandings or relationships between Irving Hershkowitz and Ark.

Item 7. Material to Be Filed as Exhibits  
There is no material to be filed as Exhibits.

SIGNATURE

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.

Dated: August 15, 2007

Irving Hershkowitz