Quarterly Press Release

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Flanigans Reports Earnings

FORT LAUDERDALE, FLORIDA, February 23, 2005, - FLANIGAN'S ENTERPRISES, INC., owners and operators of the "Flanigan's Seafood Bar and Grill" restaurants and "Big Daddy's" retail liquor stores, announced results for the 13 weeks ended January 1, 2005. The table below sets forth the results on a comparative basis with the 13 weeks ended December 27, 2003.

	For the 13 weeks ended January 1, 2005	For the 13 weeks ended December 27, 2003
REVENUES		
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 8,177,000	$ 7,412,000
PACKAGE GOODS REVENUES	3,336,000	2,801,000
FRANCHISE REVENUES	250,000	319,000
OWNER'S FEE	38,000	54,000
OTHER OPERATING REVENUE	24,000	23,000
TOTAL REVENUES	$ 11,825,000	$ 10,609,000
Net Profit (LOSS)	$ 240,000	$ 209,000
NET INCOME (LOSS) PER COMMON SHARE BASIC EPS	$ .13	$ .11
Diluted EPS	$ .12	$ .10

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C.

FORM 10-Q

|X| QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the period ended January 1, 2005

or

|_| TRANSITION REPORT PURSUANT TO SECTION 13 OR 15 (d) OF THE SECURITIES EXCHANGE OF 1934

For the transition period from ______ to ______

Commission File Number I-6836

Flanigan's Enterprises, Inc.

(Exact name of registrant as specified in its charter)

Florida (State or other jurisdiction of incorporation or organization)	59-0877638 (I.R.S. Employer Identification No.)
5059 N.E. 18th Avenue, Fort Lauderdale, Florida	33334 (Zip Code)
Registrant's telephone number, including area code,	(954) 377- 1961

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15 (d) of the Securities Exchange

Act of 1934 during the preceding 12 months and (2) has been the subject to such filing requirements for the past 90 days.

Yes |X| No |_|

Indicate the number of shares outstanding of each of the issuers classes of Common Stock as of the latest practicable date 1,911,625 as of February 22, 2005.

FLANIGAN'S ENTERPRISES, INC. AND SUBSIDIARIES

INDEX TO FORM 10-Q

JANUARY 1, 2005

PART I. FINANCIAL INFORMATION

FLANIGAN'S ENTERPRISES, INC.
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF INCOME
(In Thousands Except Per Share Amounts)

	Thirteen Weeks Ended JANUARY 1 2005	Thirteen Weeks Ended DECEMBER 27 2003
Revenues:	$ 6,598	$ 5,973
Restaurant food sales	1,579	1,439
Restaurant beverage sales	3,336	2,801
Package goods sales	250	319
Franchise-related revenues	38	54
Owner's fee	24	23
Other operating income		
	11,825	10,609

Costs and Expenses:		
Cost of merchandise sold:		
Restaurants and lounges		
Package goods	2,925	2,592
Payroll and related costs	2,399	2,014
Occupancy costs	3,123	2,831
Selling, general and administrative expenses	696	587
	2,343	2,255
	11,486	10,279
Income from Operations		
	339	330
Other Income (Expense):		
Interest expense		
Minority interest in earnings of	(29)	(28)
consolidated joint ventures		
Interest income	(13)	(46)
Other	11	6
	12	15
	(19)	(53)
Income Before Provision for Income Taxes		
	320	277
Provision for Income Taxes		
	80	68
Net Income		
	$240	$209

FLANIGAN'S ENTERPRISES, INC. AND SUBSIDIARIES

UNAUDITED CONDENSED CONSOLIDATED

STATEMENT OF INCOME

(In Thousands Except Per Share Amounts)

(Continued)

	January 1, 2005	December 27,2003
Net Income Per Common Share:		
Basic	$0.13	$0.11
Diluted	$0.12	$0.10

Weighted Average Shares and Equivalent		
Shares Outstanding:		
Basic	1,915,425	1,935,695
Diluted	1,929,373	2,022,485

See accompanying notes to unaudited condensed consolidated financial statements.

FLANIGAN'S ENTERPRISES, INC. AND SUBSIDIARIES

CONDENSED CONSOLIDATED BALANCE SHEETS

JANUARY 1, 2005 (UNAUDITED) AND OCTOBER 2, 2004

(In Thousands)

ASSETS

	JANUARY 1 2005	OCTOBER 2 2004
Current Assets:		
Cash and cash equivalents	$ 4,340	$2,936
Marketable securities	$347	$328
Notes and mortgages receivable, current maturities, net	$20	$25
Due from franchisees	$179	-
Other receivables	$188	$271
Inventories	$1,921	$1,650
Prepaid expenses	$691	$565
Deferred tax asset	$114	$114
Total Current Assets	$7,800	$5,889
Property and Equipment	$12,413	$12,432
Investments in Joint Ventures	$117	$124
Other Assets:		
Liquor licenses, net	$311	$347
Notes and mortgages receivable, net	$123	$128

Deferred tax asset	$368	$368
Other	$548	$486
Total Other Assets	$1,350	$1,329
Total Assets	$ 21,680	$19,774

FLANIGAN'S ENTERPRISES, INC, AND SUBSIDIARIES

CONDENSED CONSOLIDATED BALANCE SHEETS

JANUARY 1, 2005 (UNAUDITED) AND OCTOBER 2, 2004

LIABILITIES AND STOCKHOLDERS' EQUITY

(In Thousands)

	JANUARY 1 2005	OCTOBER 2, 2004
Current Liabilities:		
Accounts payable and accrued expenses	$3,703	$2,824
Due to franchisees	$354	$767
Current portion of long term debt	$153	$97
Deferred revenues	$67	$70
Dividends payable	$623	-
Total Current Liabilities	$4,900	$3,758
Long Term Debt, Net of Current Maturities	$1,293	$1,217
Minority Interest in Equity of Consolidated Joint Ventures	$5,784	$4,698
Stockholders' Equity:		
Common stock $.10 par value; 5,000,000 shares authorized 4,197,642 shares issued	$420	$420
Capital in excess of par value	$6,147	$6,147
Retained earnings	$8,593	$8,974
Accumulated other comprehensive income	$44	$25
Treasury stock, at cost 2,286,017 shares		

at January 1,2005 and 2,280,817 shares at October 2, 2004	($5,501)	($5,465)
Total Stockholders' Equity	$9,703	$10,101
Total Liabilities and Stockholders' Equity	$21,680	$19,774

See accompanying notes to unaudited condensed consolidated financial statements.

FLANIGAN'S ENTERPRISES, INC. AND SUBSIDIARIES

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE THIRTEEN WEEKS ENDED JANUARY 1, 2005 AND DECEMBER 27, 2003

(In Thousands)

	JANUARY 1 2005	DECEMBER 27 2003
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$240	$209
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	$378	$360
Minority interest in earnings of consolidated joint ventures	$13	$46
Recognition of deferred revenue	($3)	($1)
Changes in operating assets and liabilities:		
(Increase)decrease in:		
Due from franchisees	($179)	($52)
Other receivables	$83	($134)
Inventories	($271)	($420)
Prepaid expenses	($126)	$79
Refundable deposit major supplier	-	$77
Other assets	($62)	($349)
Increase(decrease)in:		
Accounts payable and accrued expenses	$881	$1,214
Due to franchisees	($413)	($274)
Net cash provided by operating activities	$541	$755
Cash flows from Investing Activities:		

Collection on notes and mortgages receivable	$10	$12
Distributions from unconsolidated	(323)	(735)
joint ventures	$7	-
Net cash used in investing activities	($306)	($723)

FLANIGAN'S ENTERPRISES, INC. AND SUBSIDIARIES

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE THIRTEEN WEEKS ENDED JANUARY 1, 2005 AND DECEMBER 27, 2003

(In Thousands)

	JANUARY 1 2005	DECEMBER 27 2003
Cash flows from Financing Activities:		
Payment of long term debt	($31)	($78)
Proceeds from long term debt	$163	-
Purchase of treasury stock	($36)	
Distributions to joint venture minority partners	($292)	($230)
Proceeds from joint venture interests	-	$31
Net cash provided by financing activities	$1,169	$1,048
Net Increase in Cash and Cash Equivalents	$1,404	$1,080
Cash and Cash Equivalents, Beginning of Period	$2,936	$1,587
Cash and Cash Equivalents End of Period	$4,340	$2,667
Supplemental Disclosure for Cash Flow Information:		
Cash paid during period for:		
Interest	$ 29	$ 28
Income taxes	$ 79	$125

See accompanying notes to unaudited condensed consolidated financial statements.

(1) BASIS OF PRESENTATION:

The accompanying financial information for the periods ended January 1, 2005, and December 27, 2003 are unaudited, but have been prepared in accordance with the instructions for Form 10-Q. Financial information as of October 2, 2004 has been derived from the audited financial statements of the Company, but does not include all disclosures required by generally accepted accounting principles. In the opinion of management, all adjustments, consisting of normal recurring adjustments, necessary for a fair presentation of the financial information for the periods indicated have been included. For further information regarding the Company's accounting policies, refer to the Consolidated Financial Statements and related notes included in the Company's Annual Report on Form 10-K for the year ended October 2, 2004. Operating results for interim periods are not necessarily indicative of results to be expected for a full year.

(2) EARNINGS PER SHARE:

Statement of Financial Accounting Standards ("SFAS") No. 128, Earnings per share establishes standards for computing and presenting earnings per share ("EPS"). This statement requires the presentation of basic and diluted EPS. The data on Page 4 shows the amounts used in computing earnings per share and the effects on income and the weighted average number of shares of potential dilutive common stock.

(3) RECLASSIFICATION:

Certain amounts in the fiscal 2004 financial statements have been reclassified to conform to the fiscal 2005 presentation.

(4) RECENT ACCOUNTING PRONOUNCEMENTS:

In December 2004, the Financial Accounting Standards Boards ("FASB") issued its final standard on accounting for share-based payments ("SBP"), FASB Statement No. 123R (revised 2004), Share-Based Payment. The Statement requires companies to expense the value of employee stock options and similar awards. Under FAS 123R, SBP awards result in a cost that will be measured at fair value on the awards' grant date, based on the estimated number of awards that are expected to vest. Compensation cost for awards that vest would not be reversed if the awards expire without being exercised. The effective date for public companies is interim and annual periods beginning after June 15, 2005, and applied to all outstanding and unvested SBP awards at a company's adoption. Management does not anticipate that this Statement will have a significant impact on the Company's consolidated financial statements.

(5) INVESTMENT IN JOINT VENTURES:

Pinecrest, Florida

During the third quarter of fiscal year 2003, the Company, as general partner of the limited partnership, entered into a Sale of Business Agreement for the purchase of an existing restaurant in Pinecrest, Florida, which transaction closed during the first quarter of fiscal year 2004. The purchase price of approximately $340,000 related to the acquisition of a below market lease and will therefore be recognized as additional lease expense over the remaining life of the lease once operation of the restaurant commences. As of January 1, 2005 the $340,000 is included in the accompanying balance sheet in other assets. The Company agreed to unconditionally guaranty the lease for the business premises in order to procure the consent of the landlord to the assignment of the lease. During the second quarter of fiscal year 2004 and after removing the interior finishes in anticipation of completing its building plans for the renovation of the business premises, the Company found numerous, substantial structural deficiencies which must be rectified prior to any renovations being made.

During the third quarter of fiscal year 2004, the Company, as general partner of the limited partnership, and the landlord agreed upon the structural repairs required, as set forth by the landlord's engineering firm, and to equally share the cost thereof in order to minimize further delay to the renovation of the business premises. During fourth quarter of fiscal year 2004, the structural repairs were made by the landlord's contractor. Upon submitting its building plans to Pinecrest, Florida for review and the issuance of building plans, the Company was advised that there were structural problems that had not been addressed and other structural problems that were not adequately repaired and that its building plans would not be reviewed until the structural problems were rectified. The Company, as general partner of the limited partnership, is proceeding with the necessary structural repairs, while preserving its right to pursue a claim against the landlord for its contribution to any additional structural repairs and reimbursement of rent paid while the processing of its building plans is delayed. The structural repairs should be completed during the third quarter of fiscal year 2005, after which the limited partnership's building plans will be processed by Pinecrest, Florida, building permits issued and the renovations made to the business premises. The limited partnership still intends to raise funds through a private offering to renovate the restaurant once the renovation costs have been determined. At the end of the first quarter of fiscal year 2005, the Company had advanced the sum of $910,420 to the limited partnership, the use of which included, but was not limited to, funds to close on the purchase of the existing business, architectural and engineering fees and its contribution to structural repairs made to date. The Company continues to act as a general partner and will also be the owner of up to thirty three and one-third percent limited partnership interest. It is anticipated that the renovated restaurant will be open for business by the end of calendar year 2005.

Wellington, Florida

During the fourth quarter of fiscal 2004, a limited partnership was formed with the Company as general partner, which limited partnership entered into a lease agreement to own and operate a restaurant in Wellington, Florida. During the first quarter of fiscal year 2005, the limited partnership completed its private offering, raising the sum of $1,850,000 to renovate the business premises for operation as a "Flanigan's Seafood Bar and Grill" restaurant. The Company continues to act as general partner and is also the owner of a twenty six percent limited partnership interest, as are other related parties, including but not limited to officers and directors of the Company and their families. Possession of the business premises was turned over to the limited partnership at the start of the first quarter of fiscal year 2005, renovations are underway and it is anticipated that the renovated restaurant will open for business by the start of the third quarter of fiscal year 2005.

(6) INVESTMENTS:

Investments in equity securities that have readily determinable values are classified and accounted for as available-for-sale. Available-for-sale securities are carried at fair value with unrealized gains and losses recorded as a separate component of accumulated other comprehensive income. Realized gains and losses are calculated based on the specific identification method and recorded in "other income" on the income statement. At January 1, 2005, the fair value exceeded cost.

(7) INCOME TAXES:

Financial Accounting Standards Board Statement No. 109, Accounting for Income Taxes, requires among other things, recognition of future tax benefits measured at enacted rates attributable to deductible temporary differences between financial statement and income tax basis of assets and liabilities and to tax net operating loss carryforwards and tax credits to the extent that realization of said tax benefits is more likely than not. The deferred tax asset was $482,000 as of January 1, 2005 and October 2, 2004.

(8) COMMITMENTS AND CONTINGENCIES:

Guarantees

The Company guarantees various leases for franchisees, limited partnerships and locations sold in prior years. Remaining rental commitments required under these leases are approximately $2,439,000. In the event of a default under any of these agreements, the Company will have the right to repossess the premises and operate the business to recover amounts paid under the guarantee either by liquidating assets or operating the business.

Litigation

The Company is a party to various litigation matters incidental to its business. Certain claims, suits and complaints arising in the ordinary course of business have been filed or are pending against the Company.

Certain states have "liquor liability" laws which allow a person injured by an "intoxicated person" to bring a civil suit against the business (or social host) who served intoxicating liquors to an already "obviously intoxicated person", know as "dram shop" claims. Florida has restricted its dram shop claims by statute, permitting persons injured by an "obviously intoxicated person" to bring court action only against the business which had served alcoholic beverages to a minor or to an individual known to be habitually addicted to alcohol. The Company is generally self-insured for liability claims, with major losses partially covered by third-party insurance carriers. The extent of this coverage varies by year. The Company currently has no dram shop cases pending. For further discussion see the section headed Legal Proceedings on page 15 of the Company's Annual Report on Form 10-K for the fiscal year ended October 2, 2004. The Company accrues for potential uninsured losses based upon estimates received from legal counsel and its historical experience, when uninsured claims are pending. Such accrual is included in the "Accounts payable and accrued expenses". See Note 6 in the Company's Annual Report on Form 10-K for the fiscal year ended October 2, 2004.

During fiscal year 2003, the Company was served with a complaint alleging violations of the ADA at one of its locations. The Company corrected all violations noted in the complaint and during the fourth quarter of fiscal year 2004, settled the lawsuit.

During fiscal year 2003, the Company, as general partner of one of its limited partnerships, and one of its franchisees, received notifications alleging their failure to complete correcting ADA violations pursuant to their respective settlement agreements from previous lawsuits alleging ADA violations.

The Company, as general partner of the limited partnership, and the franchisee corrected any uncorrected ADA violations and during the fourth quarter of fiscal year 2004, settled any claims arising out of the same.

(9) BUSINESS SEGMENTS

The Company operates principally in two segments - retail package stores and restaurants. The operation of package stores consists of retail liquor sales.

Information concerning the revenues and operating income for the quarters ended January 1, 2005 and December 27, 2003, and identifiable assets for the two segments in which the Company operates, are shown in the following table. Operating income is total revenue less cost of merchandise sold and operating expenses relative to each segment. In computing operating income, none of the following items have been included: interest expense, other non-operating income and expense and income taxes. Identifiable assets by segment are those assets that are used in the Company's operations in each segment. Corporate assets are principally cash and notes and mortgages receivable. The Company does not have any operations outside of the United States and intersegment transactions are not material.

	January 1, 2005	December 27, 2003
Operating Revenues:		
Restaurants	$8,177	$7,412
Retail package stores	$3,336	$2,801
Other revenues	$312	$396
Total operating revenues	$11,825	$10,609
Operating Income Reconciled to Income before Income Taxes:		
Restaurants	$658	$612
Retail package stores	$195	$110
	$853	$722
Corporate expenses, net of other revenues	($514)	($392)
Operating income	$339	$330

Other	$19	($53)
Income Before Income Taxes	$320	$277
Depreciation and Amortization:		
Restaurants	$281	$280
Retail package stores	$31	$27
	$312	$307
Corporate	$30	$53
Total Depreciation and Amortization	$342	$360
Capital Expenditures:		
Restaurants	$251	$805
Retail package stores	$9	$42
	$260	$763
Corporate	$63	($28)
Total Capital Expenditures	$323	$735

(9) BUSINESS SEGMENTS (Continued)

	January 1, 2005	October 2, 2004
	January 1, 2005	October 2, 2004
Identifiable Assets:		
Restaurants	$10,293	$10,033
Retail package store	$2,513	$2,505
	$12,806	$12,538
Corporate	$8,874	$7,236
Consolidated Totals	$21,680	$19,774

Item 2. MANAGEMENTS DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS:

Reported financial results may not be indicative of the financial results of future periods. All non-historical information contained in the following discussion constitutes forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities

Exchange Act of 1934. Words such as "anticipates, appears, expects, intends, hopes, plans, believes, seeks, estimates, may, will," and variations of these words or similar expressions are intended to identify forward-looking statements. These statements are not guarantees of future performance and involve a number of risks and uncertainties, including but not limited to customer demand and competitive conditions. Factors that could cause actual results to differ materially are included in, but not limited to, those identified in the "Management's Discussion and Analysis of Financial Condition and Results of Operations," in the Annual Report on Form 10-K for the Company's fiscal year ended October 2, 2004 and in this Quarterly Report on Form 10-Q. The Company undertakes no obligation to publicly release the results of any revisions to these forward-looking statements that may reflect events or circumstances after the date of this report.

The Company owns and /or operates full service restaurants, package liquor stores and an entertainment oriented club (collectively the "units"). At January 1, 2005, the Company operated 18 units and had equity interests in seven units which have been franchised by the Company. The table below sets out the changes, if any, in the type and number of units being operated.

Jan.1 Oct.2 Dec. 27 Note

2005 2004 2003 Number

Types of Units

Types of Units	Jan.1, 2005	Oct.2, 2004	Dec. 27, 2003	Note Number
Company Owned:				
Combination package				
and restaurant	4	4	4	
Restaurant only	2	2	2	
Package store only	5	5	4	(1) (2)
Company Managed				
Restaurants Only:				
Limited partnerships	5	5	4	(3) (4) (5)
Franchise	1	1	1	
Company Owned Club:	1	1	1	
Total Company				
Owned/Operated Units	18	18	16	

Franchised units	7	7	7	(6)

Notes:

(1) During the fourth quarter of fiscal year 2001, the Company entered into a ground lease for an out parcel in Hollywood, Florida. The Company has constructed a building on the out parcel, one-half (1/2) of which is used by the Company for the operation of a package liquor store and the other one-half (1/2) is subleased by the Company as retail space. The package store opened for business on November 17, 2003.

(2) During the second quarter of fiscal year 2001, the Company completed renovations to its new corporate offices and relocated to the same. The new corporate offices consist of a two (2) story building, with space set aside on the ground floor for a package liquor store. The Company filed the application for its building permits during the third quarter of fiscal year 2002, but is still involved in litigation with the adjacent shopping center over the Company's right to non-exclusive parking in the shopping center. The construction of a package liquor store has been postponed until the litigation is concluded, which should occur during fiscal year 2005. The package liquor store is not included in the table of units.

(3) During the third quarter of fiscal year 2003, the Company, as general partner of the limited partnership, entered into a Sale of Business Agreement for the purchase of an existing business in Pinecrest, Florida, which transaction closed during the first quarter of fiscal year 2004. The Company, as general partner of the limited partnership, is proceeding with necessary structural repairs, while preserving its right to pursue a claim against the landlord for its contribution to the additional structural repairs and reimbursement of rent paid while the processing of its building plans is delayed. The structural repairs should be completed during the third quarter of fiscal year 2005, after which the limited partnership's building plans will be processed by Pinecrest, Florida, building permits issued and the renovations made to the business premises. It is anticipated that the renovated restaurant will be open for business by the end of calendar year 2005 and is not included in the table of units.

(4) During the third quarter of fiscal year 2003, a limited partnership was formed with the Company as general partner, which limited partnership entered into a lease agreement to own and operate a restaurant in a Howard Johnson's Hotel in Stuart, Florida. During the fourth quarter of fiscal year 2003, the limited partnership raised funds through a private offering to renovate the business premises for operation as a "Flanigan's Seafood Bar and Grill" restaurant. The Company acts as general partner and owns a twelve percent limited partnership interest. The restaurant opened for business on January 11, 2004.

(5) During the fourth quarter of fiscal year 2004, a limited partnership was formed with the Company as general partner, which limited partnership entered into a lease agreement to own and operate a restaurant in Wellington, Florida under the "Flanigan's Seafood Bar and Grill" service mark. During the first quarter of fiscal year 2005, the limited partnership raised funds through a private offering to renovate the business premises for operation as a "Flanigan's Seafood Bar and Grill" restaurant. The Company acts as general partner and owns a twenty six percent limited partnership interest. It is anticipated that the renovated restaurant will open for business by the start of the third quarter of fiscal year 2005 and is not included in the table of units.

(6) Since the fourth quarter of 1999, the Company has managed the restaurant for a franchisee. The franchised restaurant is included in the table of units as a restaurant operated by the Company and the

franchise is also included as a unit franchised by the Company and in which the Company has an interest.

Results of Operations

	Thirteen Weeks Ended			
	Jan. 1, 2005		Dec. 27, 2003	
	Amount	Percent	Amount	Percent
	(In Thousands)		(In Thousands)	
Restaurant food sales	$6,598	$57.31	$5,973	$58.48
Restaurant bar sales	$1,579	$13.71	$1,439	$14.09
Package goods sales	$3,336	$28.98	$2,801	$27.43
Total sales	$11,513	$100.00	$10,213	$100.00
Franchise related revenues	$250		$319	
Owners fee	$38		$54	
Other operating income	$24		$23	
Total Revenue	$11,825		$10,609	

As the table above illustrates, total revenues in the thirteen weeks ended January 1, 2005 increased by 11.46% as compared to the total revenues for the thirteen weeks ending December 27, 2003 primarily due to the restaurant in Stuart Florida being open for the fiscal quarter and the package goods store in Hollywood, Florida being open for the entire fiscal quarter. Total revenues should continue to increase due to the opening of the restaurant in Wellington, Florida by the start of the third quarter of fiscal year 2005. If the restaurant in Pinecrest, Florida is open for business prior to the end of fiscal year 2005, revenues will increase even further during the fiscal year.

Restaurant food sales represented 57.31% of total sales in the thirteen weeks of fiscal year 2005 as compared to 58.48% of total sales in the thirteen weeks of fiscal year 2004. The weekly average of same store restaurant food sales, which now includes three joint venture restaurants instead of one, were $411,792 and $395,253 for the thirteen weeks ended January 1, 2005 and December 27, 2003, respectively, an increase of 4.18% The increase in restaurant food sales is due to menu price increases and the continued increase in the weekly average of same store restaurant food sales. The percentage of restaurant food sales to total sales decreased due to increased package store sales.

Restaurant bar sales represented 13.71% of total sales in the thirteen weeks of fiscal year 2005 as compared to 14.09% of total sales in the thirteen weeks of fiscal year 2004. The weekly average of same store restaurant bar sales were $96,226 and $92,273 for the thirteen weeks ended January 1, 2005 and December 27, 2003, respectively, an increase of 4.28%. The increase in the weekly average of same store restaurant bar sales is consistent with the increase in the weekly average same store restaurant food sales and also attributed to promotions designed to increase restaurant bar sales. The Company plans to introduce additional promotions during the balance of fiscal year 2005 to increase restaurant bar sales, without jeopardizing the Company's perception as a family restaurant.

Package goods sales represented 28.98% of total sales in the thirteen weeks of fiscal year 2005, as compared to 27.43% of total sales in the thirteen weeks of fiscal year 2004. The increase is primarily due to the new package store in Hollywood, Florida being open for the entire fiscal quarter. The weekly average of same store package goods sales were $231,837 and $207,423 for the thirteen weeks ended January 1, 2005 and December 27, 2003, respectively, an increase of 11.77%. The increase was primarily due to increased volume. Package good sales are expected to continue increasing through the balance of fiscal year 2005 due to the continued increase in the weekly average of same store package sales.

The gross profit margin for restaurant and bar sales was 64.23% and 65.03% for the thirteen weeks ended January 1, 2005 and December 27, 2003 respectively. The gross profit for restaurant and bar sales for the first quarter of fiscal 2005 was adversely effected by higher food costs, especially the cost of ribs. The Company enters into an annual contract with its rib supplier to stabilize the cost of ribs during the calendar year and a significantly more favorable rib contract expired at the end of the thirteen weeks ended December 27, 2003. The Company's new contract for calendar year 2005 is at a more favorable cost than the contract which expired at the end of the thirteen weeks ended January 1, 2005. The Company has offset these increased costs by menu price increases and will continue to do so during fiscal year 2005, where competitively feasible.

The gross profit margin for package goods stores was 28.09% and 27.12% for the thirteen weeks ended January 1, 2005 and December 27, 2003, respectively. The increase in gross profit is attributed to the purchase of "close out" and merchandise reduction from wholesalers and the continued implementation of a new training program for package store employees. The gross profit margin for package goods stores is expected to remain constant through the balance of fiscal year 2005.

Operating Costs and Expenses

Operating costs and expenses were $11,486,000 and $10,279,000 for the thirteen weeks ended January 1, 2005 and December 27, 2003 respectively, an increase of 11.74%. The increase is accounted for by the operation of the restaurant in Stuart, Florida for the fiscal quarter, and the package goods store in Hollywood, Florida being open for the entire fiscal quarter, as well as a general increase in overall operating costs and expenses. Operating costs and expenses are expected to continue increasing through the balance of fiscal year 2005 with the anticipated opening of the restaurant in Wellington, Florida by the start of the third quarter of fiscal year 2005 and a general increase in overall operating costs and expenses, including but not limited to food costs. The opening of the new restaurant in Pinecrest, Florida or even the preparation for the opening of the same for business by the end of fiscal year 2005 will increase operating costs and expenses for the balance of the fiscal year.

Payroll and related costs were $3,123,000 and $2,831,000 for the thirteen weeks ended January 1, 2005 and December 27, 2003 respectively, an increase of 10.31%. The increase is attributed to the operation of the restaurant in Stuart, Florida for the fiscal quarter and the operation of the new package store in Hollywood, Florida for the entire fiscal quarter ended January 1, 2005.

Occupancy costs which include rent, common area maintenance, repairs and taxes were $696,000 and $587,000 for the thirteen weeks ended January 1, 2005 and December 27, 2003 respectively, an increase of 18.57%. The increase is accounted for by the payment of rent for the restaurant in Pinecrest, Florida for the fiscal quarter. Occupancy costs will continue to increase through the balance of fiscal year 2005 with the continued payment of rent for the restaurant in Pinecrest, Florida, as well as the payment of rent for the restaurant in Wellington, Florida commencing at the start of the third quarter of fiscal year 2005.

Selling, general and administrative expenses were $2,343,000 and $2,255,000 for the thirteen weeks ended January 1, 2005 and December 27, 2003 respectively, an increase of 3.90%. The increase in selling, general and administrative expense is accounted for by the operation of the restaurant in Stuart, Florida for the fiscal quarter; expenses associated with the restaurants in Wellington, Florida and Pinecrest, Florida; the operation of the new package store in Hollywood, Florida for the entire fiscal quarter ended January 1, 2005; and an overall increase in expenses generally.

New Joint Venture Restaurants

As the Company opens new joint venture restaurants on a more regular basis the Company's income from operations will be adversely effected by the higher costs associated with the opening of the same. To insure that a new restaurant opens with the high quality of service for which the Company is known, the Company has a select group of employees, known as "new restaurant openers", who travel to new restaurants for that purpose. "New restaurant openers" may spend up to 90 days at a new restaurant. If the new joint venture restaurant is not local, lodging has to be provided for the "new restaurant openers", which increases the opening costs significantly. To date, lodging for "new restaurant openers" has only been provided for the new joint venture restaurant in Stuart, Florida. In addition, immediately prior to the opening of a new restaurant and in order to provide a "test run" for the same, the Company sponsors pre-opening parties for its joint venture investors and the Company employees.

In addition, the pre-opening rent is generally less for new leases, rather than the purchase of an existing location which includes the assumption of an existing lease. In the case of the joint venture restaurant in Wellington, Florida, the lease agreement includes a one hundred eighty (180) day period for renovations prior to the commencement of the lease and it is anticipated that the restaurant will be renovated and open for business within two hundred ten (210) days, in which event, pre-opening rent should not exceed $18,404. As of January 1, 2005, the pre-opening rent paid for the new joint venture restaurant in Pinecrest, Florida aggregates $204,000 and continues at $17,000 per month.

During the first quarter of fiscal year 2005, the joint venture in Wellington, Florida reported a loss of $103,370 and the joint venture restaurant in Pinecrest, Florida, which is still undergoing structural repairs at this time, reported a loss of $80,414, thus reducing income from operations for the fiscal quarter ending January 1, 2005. During the balance of fiscal year 2005, income from operations will be adversely affected by the opening costs still to be incurred for the new joint venture restaurants in Wellington, Florida and Pinecrest, Florida.

Trends

During the next twelve months management expects continued increases in restaurant sales, due primarily to the opening of the restaurants in Wellington, Florida and Pinecrest, Florida and continued increases in same store restaurant sales. Package good sales are also expected to increase due primarily to increases in same store package goods sales. At the same time, management also expects higher food costs and overall expenses to increase generally. The Company has already raised some of its menu prices to offset higher food costs and will continue to do so wherever competitively possible. During the next twelve months, management projects an increase in overall profit before income tax.

Liquidity and Capital Resources

Cash Flows

The following table is a summary of the Company's cash flows for the first thirteen weeks of fiscal years 2005 and 2004.

	Thirteen Weeks Ended	
	Jan. 1, 2005	Dec.27, 2003
	(In Thousands)	
Net cash provided by operating activities	$541	$755
Net cash provided by (used in) investing activities	($306)	($723)
Net cash provided by financing activities	$1,169	$1,048
Net Increase in Cash and Cash Equivalents	$1,404	$1,080
Cash and Cash Equivalents, Beginning	$2,936	$1,587
Cash and Cash Equivalents, Ending	$4,340	$ 2,667

On December 9, 2004, the Company declared a cash dividend of 32 cents per share payable on January 28, 2005 to the shareholders of record on January 14, 2005.

On December 18, 2003, the Company declared a cash dividend of 30 cents per share payable on January 15, 2004 to shareholders of record on December 30, 2003.

On December 19, 2002, the Company declared a cash dividend of 27 cents per share payable on January 30, 2003 to shareholders of record on January 17, 2003.

Capital Expenditures

The Company had additions to fixed assets of $323,000 during the thirteen weeks ended January 1, 2005 as compared to $735,000 for the thirteen weeks ended December 27, 2003 and $1,873,000 for the fiscal year ended October 2, 2004.

All of the Company's units require periodic refurbishing in order to remain competitive. The budget for fiscal year 2005 is $325,000. The Company expects the funds for these improvements to be provided from operations. In addition, during the first quarter of fiscal year 2005, the limited partnership which owns the restaurant in Wellington, Florida completed its private offering, raising the sum of $1,850,000 towards capital expenditures for fiscal year 2005. It is anticipated that the joint venture in Pinecrest, Florida will require approximately $2,800,000 in capital expenditures, the majority of which will be raised through a private offering.

Long Term Debt

During the first quarter of fiscal year 2005, the Company closed on an unsecured $100,000 loan from Bank Atlantic, which funds will be used as a part of the purchase of the real property and for an assignment and assumption of a ground lease at one location owned by the Company pursuant to the exercise of an option to purchase. The promissory note earns interest at prime rate and is fully amortized over 36 months, with equal monthly payments of principal and interest.

During the fourth quarter of fiscal year 2002, the Company closed on a $456,000 loan from Bank Atlantic, which loan was used to prepay the principal balance due on a $1,000,000 loan from Bank of America which loan originated during the second quarter of fiscal year 2000. This loan was prepaid in full during the fourth quarter of fiscal year 2004.

During the fourth quarter of fiscal year 2001, the Company borrowed the sum of $895,000 from the Bank of America, d/b/a Nations Bank. The promissory note earns interest at the rate of 8.62% per annum, amortized over 20 years with principal and interest payable monthly, with the entire unpaid principal balance and all accrued interest due on August 1, 2008. The promissory note is secured by a mortgage on the office building purchased by the Company for its corporate offices, which office building was released from the lien granted by the Company to Bank of America, d/b/a Nations Bank, as collateral for the loan in January of fiscal year 2000. In order to hedge the interest rate risk, the Company entered into an ISDA Master Agreement with Bank of America, ("SWAP Agreement"), and in the event the Company elects to prepay the promissory note, there may be a prepayment penalty associated therewith.

Working Capital

The table below summarizes the current assets, current liabilities, and working capital for the fiscal quarters ended January 1, 2005, and December 27, 2003 and the fiscal year ended October 2, 2004.

Item	Jan. 1, 2005	Dec. 27, 2003	Oct. 2, 2004
		(In Thousands)	
Current Assets	$7,800	$6,697	$5,889

Current Liabilities	$4,900	$4,330	$3,758
Working Capital	$2,900	$2,367	$2,131

Working capital for the fiscal quarter ending January 1, 2005 increased by 22.52% and 36.09% from the working capital for the fiscal quarter ending December 27, 2003 and the fiscal year ending October 2, 2004, respectively. The increase in working capital is due to the completion of the private offering by the limited partnership owning the restaurant in Wellington, Florida during the first quarter of fiscal year 2005 and minimal advances in excess of the monthly rent paid made by the Company as on-going expenses for the restaurant in Pinecrest, Florida during the first quarter of fiscal year 2005.

Management believes that positive cash flow from operations will adequately fund operations, debt reductions and planned capital expenditures during the balance of fiscal year 2005. However, it is also anticipated that during the balance of fiscal year 2005, working capital will be adversely affected by investments and/or advances made by the Company to the limited partnership in Pinecrest, Florida pending reimbursement of advances made by the Company in excess of its investment once the private offering by the limited partnership is completed and the exercise by the Company of its option to purchase the real property and ground lease of one location currently leased by the Company.

Critical Accounting Policies

The Company's significant accounting policies are more fully described in Note 1 to the Company's consolidated financial statements located in Item 8 of the Annual Report on Form 10-K. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses, and the related disclosures of contingent assets and liabilities. Actual results could differ from those estimates under different assumptions or conditions. The Company believes that the following critical accounting policies are subject to estimates and judgments used in the preparation of its consolidated financial statements:

Estimated Useful Lives of Property and Equipment

The estimates of useful lives for tangible and intangible assets are significant estimates. Expenditures for the leasehold improvements and equipment when a restaurant is first constructed are material. In addition, periodic refurbishing takes place and those expenditures can be material. Management estimates the useful life of those assets by considering, among other things, expected use, life of the lease on the building, and warranty period, if applicable. The assets are then depreciated using a straight line method over those estimated lives. These estimated lives are reviewed periodically and adjusted if necessary. Any necessary adjustment to depreciation expense is made in the income statement of the period in which the adjustment is determined to be necessary.

Consolidation of Limited Partnerships

At January 1, 2005, the Company operates 5 restaurants as general partner for the limited partnership that owns the operations of these restaurants. The Company refers to these entities as joint ventures or limited partnerships. Additionally, the Company expects that any expansion which takes place in opening new restaurants will also result in the Company operating the restaurants as general partner. In addition to the general partnership interest the Company also purchases limited partnership units ranging from 12% to 42% of the total units outstanding. As a result of these controlling interests, the Company consolidates the operations of these limited partnerships with those of the Company despite the fact the Company does not own in excess of 50% of the equity interests. All intercompany transactions are eliminated in consolidation. The minority interests in the earnings of these joint ventures are removed from net income and are not included in the calculation of earnings per share.

Income Taxes

Financial Accounting Standards Board Statement No. 109, Accounting for Income Taxes requires, among other things, recognition of future tax benefits measured at enacted rates attributable to deductible temporary differences between financial statement and income tax bases of assets and liabilities and to tax net operating loss and tip credit carryforwards to the extent that realization of said benefits is more likely than not. For discussion regarding

the Company's carryforwards refer to Note 7 to the consolidated financial statements for fiscal year 2004.

Item 3. Quantitative and Qualitative Disclosures about Market Risk

The Company does not ordinarily hold market risk sensitive instruments for trading purposes but as of January 1, 2005 holds one equity security at a cost of $303,000 to receive dividend payments and for the Company to satisfy debt in the future. There is no assurance that market price will increase or decrease in the next year. Even if the price of the equity security decreased by 10% below its cost, results of operations would be reduced by $30,000, an amount management considers immaterial.

Interest Rate Risk

At January 1, 2005, the Company has two debt arrangements which have variable interest rates. For one of these instruments, a mortgage note, the Company has entered into an interest rate swap agreement to hedge the interest rate risk. The mortgage note has an outstanding principal balance at January 1, 2005 of $829,900.

During the first quarter of fiscal year 2005, the Company closed on a new unsecured loan from Bank Atlantic, in the principal amount of $100,000, which funds are to be used in connection with the Company's exercise of an option to purchase the real property and take an assignment of a ground lease at one of its locations. The promissory note has a variable interest, at prime, but even if interest rates increased by 10%, results of operations would be reduced by less than $10,000, an amount management considers immaterial.

At January 1, 2005, the Company's cash resources earn interest at variable rates. Accordingly, the Company's return on these funds is affected by fluctuations in interest rates. Any decrease in interest rates will have negative effect on the Company's earnings. In addition, the Company incurs interest charges on debt at variable rates, which to the extent the Company has not entered into interest rate swap agreements to hedge this risk, could negatively impact the Company's earnings. There is no assurance that interest rates will increase or decrease over the next fiscal year.

Item 4. Controls and Procedures

- Evaluation of Disclosure Controls and Procedures

Our President and Chief Financial Officer, after evaluating the effectiveness of Company's "disclosure controls and procedures" (as defined in the Securities Exchange Act of 1934 ("Exchange Act") Rule 13a-15(e) or 15d-15(e)) as of the end of the period covered by this quarterly report, have concluded that our disclosure controls and procedures are effective based upon their evaluation of these controls and procedures required by paragraph (b) of the Exchange Act Rules 13a-15(e) or 15d-15(e). In designing and evaluating the disclosure controls and procedures, management recognizes that any system of controls and procedures, no matter well designed and operated, is subject to limitations, including the exercise of our judgment in evaluating the same. As a result, there can be no assurance that our disclosure controls and procedures will prevent all errors.

- Change in Internal Control over Financial Reporting

During the first quarter of fiscal year 2005, the Company continued to assess the effectiveness of our "internal controls over financial reporting" on an account by account basis as a part of our on-going accounting and financial reporting review process. The assessments were made by management, under the supervision of our Chief Financial Officer. We made no changes in our internal control over financial reporting during the fiscal quarter ending January 1, 2005 that materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting. Notwithstanding, the effectiveness of our system of internal control over financial reporting is subject to limitations, including the exercise of our judgment in evaluating the same. As a result, there can be no assurance that our internal control over financial reporting will prevent all errors.

- Compliance with Rule 404 of the Sarbanes-Oxley Act of 2002.

Subsequent to the end of the first quarter of fiscal year 2005, the Company engaged an independent third party expert to assist the Company in performing the required evaluation of Items 4(a) and 4(b).

PART II - OTHER INFORMATION

Item 1 - Legal Proceedings: See "Litigation" on page 13 of this report and Item 1 and Item 3 to Part 1 of the Annual Report on Form 10-K for the fiscal year ended October 2, 2004 for a discussion of other legal proceedings resolved in prior years.

Item 2- Unregistered Sales of Equity Securities and Use of Proceeds: None

Item 3- Defaults Upon Senior Securities: None

Item 4- Submission of Matters to a Vote of Security Holders: None

Item 5- Other Information: None

Item 6- Exhibits and Reports on Form 8-K:

(a) Exhibits: Exhibits 31.1, 31.2, 32.1 and 32.2 (Certifications)

(b) Form 8-K: None

SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereto duly authorized. The information furnished reflects all adjustments to the statement of the results for the interim period.

FLANIGAN'S ENTERPRISES, INC.

/s/ James G. Flanigan

JAMES G. FLANIGAN,

Acting Chief Executive Officer and

President

Date: February 22, 2005

/s/ Jeffrey D. Kastner

JEFFREY D. KASTNER

Date: February 22, 2005 Chief Financial Officer and Secretary

EXHIBIT 31.1

CERTIFICATION PURSUANT TO

18 U.S.C. SECTION 1350

AS ADOPTED PURSUANT TO

SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, James G. Flanigan, certify that:

- I have reviewed this quarterly report on Form 10-Q of Flanigan's

Enterprises, Inc. for the period ended January 1, 2005;

2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report;

3. Based on my knowledge, the consolidated financial statements, and other financial information included in this quarterly report, fairly present in all material respects of the financial

condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15(e)) for the registrant and internal control over financial reporting (as defined in Exchange Act Rules 13(a)-15(c) and 15 (d)-15(f)) for the registrant and have:

a) designed such disclosure controls and procedures or caused such disclosure controls and procedures to be designed under my supervision to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;

- designed such internal control over financial reporting, or caused

such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting ,to the registrant's auditors and the audit committee or registrant's board of directors (or persons performing the equivalent function);

a) all significant deficiencies in the design or operation of internal control over financial reporting that are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

/s/ James G. Flanigan

Name: James G. Flanigan

Acting Chief Executive Officer and

President

Date: February 22, 2005

EXHIBIT 31.2

CERTIFICATION PURSUANT TO

18 U. S. C. SECTION 1350

AS ADOPTED PURSUANT TO

SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Jeffrey Kastner, certify that:

- I have reviewed this quarterly report on Form 10-Q of Flanigan's

Enterprises, Inc. for the period ended January 1, 2005;

2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report;

3. Based on my knowledge, the consolidated financial statements, and other financial information included in this quarterly report, fairly present in all material respects of the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15(e)) for the registrant and internal control over financial reporting (as defined in Exchange Act Rules 13(a)-15 a and 15 d-15(f)) for the registrant and have:

a) designed such disclosure controls and procedures or caused such disclosure controls and procedures to be designed under my supervision to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;

- designed such internal control over financial reporting, or caused

such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially effected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting to the registrant's auditors and the audit committee or registrant's board of directors (or persons performing the equivalent function);

a) all significant deficiencies in the design or operation of internal control over financial reporting that are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

/s/ Jeffrey D. Kastner

Name: Jeffrey D.Kastner

Chief Financial Officer and Secretary

Date: February 22, 2005

EXHIBIT 32.1

CERTIFICATION PURSUANT TO

18 U.S.C. SECTION 1350

AS ADOPTED PURSUANT TO

SECTION 906 OF THE SARBANES -OXLEY ACT OF 2002

In connection with the Quarterly Report of Flanigan's Enterprises, Inc., (the "Company") on Form 10-Q for the period ended January 1, 2005 as filed with the Securities and Exchange Commission of the date hereof (the "Report"), I, James G.Flanigan, President and Acting Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. ss. 1350, as adopted pursuant to ss.906 of the Sarbanes-Oxley Act of 2002, that:

1) This Quarterly Report on Form 10-Q of the Company, to which this certification is attached as a Exhibit,(the "Quarterly Report"), fully complies with the requirements of section 13(a)or 15 (d) of the Securities Exchange Act of 1934; and

2) The information contained in this Quarterly Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ James G. Flanigan

James G. Flanigan

President and Acting Chief Executive Officer

February 22, 2005

EXHIBIT 32.2

CERTIFICATION PURSUANT TO

18 U.S.C. SECTION 1350,

AS ADOPTED PURSUANT TO

SECTION 906 OF THE SARBANES- OXLEY ACT OF 2002

In connection with the Quarterly Report of Flanigan's Enterprises, Inc., (the "Company") on Form 10-Q for the period ended January 1, 2005 as filed with the Securities and Exchange Commission of the date hereof (the "Report"), I, Jeffrey Kastner, of the Company, certify, pursuant to 18 U.S.C. ss. 1350, as adopted pursuant to ss.906 of the Sarbanes-Oxley Act of 2002, that:

1) This Quarterly Report on Form 10-Q of the Company, to which this certification is attached as an Exhibit, (the "Quarterly Report"), fully complies with the requirements of section 13(a)or 15 (d) of the Securities Exchange Act of 1934; and

2) The information contained in this Quarterly Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Jeffrey D. Kastner

Name: Jeffrey D.Kastner

Chief Financial Officer and Secretary

Date: February 22, 2005

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Flanigans Reports Earnings

FORT LAUDERDALE, FLORIDA, December 30, 2004, - FLANIGAN'S ENTERPRISES, INC., owners and operators of the "Flanigan's Seafood Bar and Grill" restaurants and "Big Daddy's" retail liquor stores, announced results for the 14 weeks and the 53 weeks ended October 2, 2004. The table below sets forth the results on a comparative basis with the 13 weeks and 52 weeks ended September 27, 2003. On December 9, 2004 the Board of Directors declared a cash dividend of 32 cents per share to shareholders of record on January 14, 2005, payable on January 28, 2005.

	For the 14 weeks ended October 2, 2004	For the 13 weeks ended September 27, 2003
REVENUES		
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 8,761,000	$ 7,244,000
PACKAGE GOODS REVENUES	2,654,000	2,135,000
FRANCHISE REVENUES	114,000	178,000
OWNER'S FEE	136,000	65,000
OTHER OPERATING REVENUE	5,000	(92,000)
TOTAL REVENUES	$11,670,000	$ 9,523,000
	========	========
Net Profit (LOSS)	$ (46,000)(2)	$ (150,000) (1)
	========	========
NET INCOME (LOSS) PER COMMON SHARE	$ (0.02)	$ (.08)
	========	========
BASIC EPS		
Diluted EPS	$ (0.02)	$ (.08)
	========	========

	For the 53 weeks ended October 2, 2004	For the 52 weeks ended September 27, 2003
REVENUES		
RESTAURANT FOOD AND	$33,698,000	$ 29,194,000

BEVERAGE REVENUES		
PACKAGE GOODS REVENUES	10,911,000	9,777,000
FRANCHISE REVENUES	958,000	904,000
OWNER'S FEE	265,000	260,000
OTHER OPERATING INCOME	101,000	118,000
TOTAL REVENUES	$45,933,000	$40,253,000
	========	========
Net Profit	$ 440,000(2) (3)	$ 888,000(1)
	========	========
NET INCOME (LOSS) PER COMMON SHARE	$ .23	$ .46
	========	========
BASIC EPS		
Diluted EPS	$ .23	$ .45
	========	========

(1) Includes a $167,000 charge due to an adjustment to deferred income taxes.

(2) Includes a $367,000 charge due to abandonment of fixed assets.

(3) Includes $393,000 in charges due to adjustments.

FORT LAUDERDALE, Fla., August 9, 2004 - Flanigan's Enterprises, Inc. BDL , owners and operators of the "Flanigan's Seafood Bar and Grill" restaurants and "Big Daddy's" retail liquor stores, today announced results for the 13 weeks and the 39 weeks ended June 26, 2004. The table below sets forth the results on a comparative basis with the 13 weeks and 39 weeks ended June 28, 2003.

REVENUES	For the 13 weeks ended June 26, 2004	For the 13 weeks ended June 28, 2003
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 8,516,000	$ 7,871,000
PACKAGE GOODS REVENUES	2,499,000	2,279,000
FRANCHISE REVENUES	230,000	263,000
OWNER'S FEE	37,000	60,000
OTHER OPERATING REVENUE	53,000	52,000
TOTAL REVENUES	$11,335,000	$10,525,000
	========	========
Net Profit (LOSS)	$ 7,000	$ 142,000
	========	========
NET INCOME (LOSS) PER COMMON SHARE	$ .00	$ .07
	========	========
BASIC EPS		

Diluted EPS	$ .00	$ .07
	========	========

	For the 39 weeks ended June 26, 2004	For the 39 weeks ended June 28, 2003
REVENUES		
RESTAURANT FOOD AND BEVERAGE REVENUES	$24,937,000	$21,949,000
PACKAGE GOODS REVENUES	8,257,000	7,642,000
FRANCHISE REVENUES	753,000	663,000
OWNER'S FEE	129,000	195,000
OTHER OPERATING INCOME	96,000	217,000
TOTAL REVENUES	$34,172,000	$30,666,000
	========	========
Net Profit	$ 490,000(1)	$ 1,038,000
	========	========
NET INCOME (LOSS) PER COMMON SHARE	$ .25	$ .54
	========	========
BASIC EPS		
Diluted EPS	$ .25	$ .53
	========	========

(1) includes a loss of $300,000 from the opening of the joint venture restaurant in Stuart, Florida and a pre-opening loss of $167,000 from the joint venture restaurant in Pinecrest, Florida.

FORT LAUDERDALE, Fla., May 12 /PRNewswire-FirstCall/ -- Flanigan's Enterprises, Inc. BDL, owners and operators of the "Flanigan's Seafood Bar and Grill" restaurants and "Big Daddy's" retail liquor stores, announced results for the 13 weeks and the 26 weeks ended March 27, 2004. The table below sets forth the results on a comparative basis with the 13 weeks and 26 weeks ended March 29, 2003.

	For the 13 weeks ended March 27, 2004	For the 13 weeks ended March 29, 2003
REVENUES		
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 9,009,000	$ 7,855,000
PACKAGE GOODS REVENUES	2,957,000	2,683,000
FRANCHISE REVENUES	295,000	162,000
OWNER'S FEE	38,000	67,000
OTHER OPERATING REVENUE	2,000	78,000
TOTAL REVENUES	$12,301,000	$10,845,000

	========	========
Net Profit (LOSS)	$ 252,000	$ 422,000
	========	========
NET INCOME (LOSS) PER COMMON SHARE	$ .13	$ .22
	========	========
BASIC EPS		
Diluted EPS	$ .13	$ .22
	========	========

	For the 26 weeks ended March 27, 2004	For the 26 weeks ended March 29, 2003
REVENUES		
RESTAURANT FOOD AND BEVERAGE REVENUES	$16,421,000	$14,079,000
PACKAGE GOODS REVENUES	5,758,000	5,363,000
FRANCHISE REVENUES	614,000	400,000
OWNER'S FEE	92,000	135,000
OTHER OPERATING INCOME	43,000	165,000
TOTAL REVENUES	$22,928,000	$20,142,000
	========	========
Net Profit	$ 483,000	$ 896,000
	========	========
NET INCOME (LOSS) PER COMMON SHARE	$ .25	$ .47
	========	========
BASIC EPS		
Diluted EPS	$ .25	$ .46
	========	========

FORT LAUDERDALE, FLORIDA, February 11, 2003,- FLANIGAN'S ENTERPRISES, INC., owners and operators of the "Flanigan's Seafood Bar and Grill" restaurants and "Big Daddy's" retail liquor stores, announced results for the 13 weeks ended December 28, 2002. The table below sets forth the results on a comparative basis with the 13 weeks ended December 29, 2001.

	For the 13 weeks ended December 28, 2002	For the 13 weeks ended December 29, 2001
REVENUES		
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 3,703,000	$ 4,079,000
PACKAGE GOODS REVENUES	2,680,000	2,435,000
FRANCHISE REVENUES	338,000	323,000
JOINT VENTURE INCOME	88,000	150,000
OWNER'S FEE	68,000	68,000

OTHER OPERATING REVENUE	70,000	87,000
TOTAL REVENUES	$ 6,947,000	$ 7,142,000
	========	========
Net Profit	$ 474,000	$ 448,000
	========	========
NET INCOME (LOSS) PER COMMON SHARE	$ .25	$ .23
BASIC EPS	========	========
Diluted EPS	$ .24	$ .23
	========	========

REVENUES	For the 52 weeks ended September 28, 2002	For the 52 weeks ended September 29, 2001
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 16,436,000	$ 15,478,000
PACKAGE GOODS REVENUES	9,174,000	8,907,000
FRANCHISE REVENUES	1,402,000	1,249,000
JOINT VENTURE INCOME	732,000	571,000
OWNER'S FEE	251,000	269,000
OTHER OPERATING REVENUE	302,000	230,000
TOTAL REVENUES	$ 28,297,000	$ 26,704,000
	========	========
Net Profit	$1,383,000(1)	$1,529,000(2)(3)
	========	========
NET INCOME (LOSS) PER COMMON SHARE	$ .71	$ .80
BASIC EPS	========	========
Diluted EPS	$ .70	$ .80
	========	========

REVENUES	For the 13 weeks ended September 28, 2002	For the 13 weeks ended September 29, 2001
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 3,709,000	$ 4,025,000
PACKAGE GOODS REVENUES	2,050,000	1,914,000
FRANCHISE REVENUES	450,000	402,000
JOINT VENTURE INCOME	252,000	110,000
OWNER'S FEE	52,000	61,000
OTHER OPERATING REVENUE	75,000	(28,000)
TOTAL REVENUES	$ 6,588,000	$ 6,484,000
	========	========

Net Profit	$ 24,000(1)	$ 184,000
	========	========
NET INCOME (LOSS) PER COMMON SHARE	$ .01	$ .10
	========	========
BASIC EPS		
Diluted EPS	$ .01	$ .09
	========	========

	For the 13 weeks ended June 29, 2002	For the 13 weeks ended June 30, 2001
REVENUES		
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 4,152,000	$ 3,843,000
PACKAGE GOODS REVENUES	2,109,000	2,069,000
FRANCHISE REVENUES	297,000	243,000
JOINT VENTURE INCOME	82,000	141,000
OWNER'S FEE	54,000	50,000
OTHER OPERATING REVENUE	73,000	110,000
TOTAL REVENUES	$6,767,000(3)	$ 6,456,000
	========	========
Net Profit	$ 288,000	$ 222,000
	========	========
NET INCOME (LOSS) PER COMMON SHARE	$ .15	$ .12
	========	========
BASIC EPS		
Diluted EPS	$ .14	$ .11
	========	========

	For the 39 weeks ended June 29, 2002	For the 39 weeks ended June 30, 2001
REVENUES		
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 12,727,000	$ 11,453,000
PACKAGE GOODS REVENUES	7,124,000	6,993,000
FRANCHISE REVENUES	952,000	847,000
JOINT VENTURE INCOME	480,000	461,000
OWNER'S FEE	199,000	208,000
OTHER OPERATING REVENUE	227,000	258,000
TOTAL REVENUES	$21,709,000(3)	$ 20,220,000
	========	========
Net Profit	$ 1,359,000	$1,242,000(1)(2)
	========	========

NET INCOME (LOSS) PER COMMON SHARE BASIC EPS	$ .69	$ .66
	========	========
Diluted EPS	$ .68	$ .65
	========	========

(1) Includes $23,000 write off from store closed in December 2000.
(2) Includes $37,000 write off for abandoned assets from relocation of corporate offices.
(3) Includes $230,000 from eminent domain proceedings.

	For the 13 weeks ended March 30, 2002	For the 13 weeks ended March 31, 2001
REVENUES		
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 4,496,000	$ 4,059,000
PACKAGE GOODS REVENUES	2,580,000	2,351,000
FRANCHISE REVENUES	332,000	320,000
JOINT VENTURE INCOME	248,000	165,000
OWNER'S FEE	77,000	95,000
OTHER OPERATING REVENUE	67,000	119,000
TOTAL REVENUES	$ 7,800,000	$ 7,109,000
	========	========
Net Profit	$ 623,000	$584,000(2)
	========	========
NET INCOME (LOSS) PER COMMON SHARE BASIC EPS	$ .32	$ .31
	========	========
Diluted EPS	$ .31	$ .31
	========	========

	For the 26 weeks ended March 30, 2002	For the 26 weeks ended March 31, 2001
REVENUES		
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 8,575,000	$ 7,610,000
PACKAGE GOODS REVENUES	5,015,000	4,924,000
FRANCHISE REVENUES	655,000	604,000
JOINT VENTURE INCOME	398,000	320,000
OWNER'S FEE	145,000	158,000
OTHER OPERATING REVENUE	154,000	148,000
TOTAL REVENUES	$14,942,000	$ 13,764,000
	========	========
Net Profit	$ 1,071,000	$1,020,000(1)

	========	========
NET INCOME (LOSS) PER COMMON SHARE	$ .55	$ .53
	========	========
BASIC EPS		
Diluted EPS	$ .54	$ .54
	========	========

	For the 13 weeks ended December 29, 2001	For the 13 weeks ended December 30, 2000
REVENUES		
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 4,079,000	$ 3,551,000
PACKAGE GOODS REVENUES	2,435,000	2,573,000
FRANCHISE REVENUES	323,000	283,000
JOINT VENTURE INCOME	150,000	155,000
OWNER'S FEE	68,000	63,000
OTHER OPERATING REVENUE	87,000	30,000
TOTAL REVENUES	$ 7,142,000	$ 6,655,000
	========	========
Net Profit	$ 448,000	$ 436,000
	========	========
NET INCOME (LOSS) PER COMMON SHARE	$ .23	$ .23
	========	========
BASIC EPS		
Diluted EPS	$ .23	$ .23
	========	========

	For the 13 weeks ended September 29, 2001	For the 13 weeks ended September 30, 2000
REVENUES		
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 4,025,000	$ 3,552,000
PACKAGE GOODS REVENUES	1,914,000	1,918,000
FRANCHISE REVENUES	402,000	376,000
JOINT VENTURE INCOME	110,000	10,000
OWNER'S FEE	61,000	81,000
OTHER OPERATING REVENUE	(28,000)	86,000
TOTAL REVENUES	$ 6,484,000	$ 6,023,000
	========	========
Net Profit	$ 184,000	$ 141,000
	========	========

NET INCOME (LOSS) PER COMMON SHARE BASIC EPS	$ .10	$ .07
	========	========
Diluted EPS	$ .09	$ .08
	========	========

	For the 52 weeks ended September 29, 2001	For the 52 weeks ended September 30, 2000
REVENUES		
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 15,478,000	$ 14,344,000
PACKAGE GOODS REVENUES	8,907,000	8,870,000
FRANCHISE REVENUES	1,249,000	1,065,000
JOINT VENTURE INCOME	571,000	460,000
OWNER'S FEE	269,000	261,000
OTHER OPERATING REVENUE	230,000	160,000
TOTAL REVENUES	$ 26,704,000	$ 25,160,000
	========	========
Net Profit (loss)	$ 1,529,000(1) (2)	$ 1,364,000
	========	========
NET INCOME (LOSS) PER COMMON SHARE BASIC EPS	$ .80	$ .73
	========	========
Diluted EPS	$ .80	$ .71
	========	========

(1) Includes $23,000 write off from store closed in December, 2000.
(2) Includes $37,000 write off for abandoned assets from relocation of corporate offices.

	For the 13 weeks ended June 3, 2001	For the 13 weeks ended July 1, 2000
<u>REVENUES</u>		
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 3,843,000	$ 3,616,000
PACKAGE GOODS REVENUES	2,069,000	2,028,000
FRANCHISE REVENUES	243,000	257,000

JOINT VENTURE INCOME	141,000	159,000
OWNER'S FEE	50,000	75,000
OTHER OPERATING REVENUE	110,000	21,000
TOTAL REVENUES	$ 6,456,,000	$ 6,156,000
	========	========
Net Profit	$ 222,000	$ 273,000
	========	========
NET INCOME (LOSS) PER COMMON SHARE	$ .12	$ .15
	========	========
BASIC EPS		
Diluted EPS	$ .11	$ .14
	========	========

	For the 39 weeks ended June 3, 2001	For the 39 weeks ended July 1, 2000
REVENUES		
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 11,453,000	$10,792,000
PACKAGE GOODS REVENUES	6,993,000	6,952,000
FRANCHISE REVENUES	847,000	689,000
JOINT VENTURE INCOME	461,000	450,000
OWNER'S FEE	208,000	180,000
OTHER OPERATING REVENUE	258,000	74,000
TOTAL REVENUES	$ 20,220,000	$19,137,000
	========	========
Net Profit (loss)	$ 1,345,000(1)(2)	$ 1,223,000
	========	========
NET INCOME (LOSS) PER COMMON SHARE	$ .66	$ .66
	========	========
BASIC EPS		
Diluted EPS	$ .65	$ .63
	========	========

(1) Includes $23,000 write off from store closed in December, 2000.
(2) Includes $37,000 write off for abandoned assets from relocation of corporate offices.

FORT LAUDERDALE, FLORIDA, May 13, 1999 - FLANIGAN'S ENTERPRISES, INC., owners and operators of the "Flanigan's Seafood Bar and Grill" restaurants and "Big Daddy's" retail liquor stores, today announced record results for the 13 weeks and 26 weeks ended April 3, 1999. The table below sets forth the results on a comparative basis with the 13 weeks and 26 weeks ended March 28, 1998. All of the per share information has been adjusted to reflect the 2 for 1 stock split paid April 1, 1999 to holders of record on March 17, 1999.

The present quarter's earnings represent the thirtieth consecutive quarter in which earnings increased from the same quarter in the prior year. The earnings increased 25% and 24% for the 13 weeks and 26 weeks ended April 3, 1999 respectively.

	For the 13 weeks ended April 3, 1999	For the 13 weeks ended March 28, 1998
REVENUES		
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 3,634,000	$ 3,658,000
PACKAGE GOODS REVENUES	1,812,000	1,999,000
FRANCHISE REVENUES	215,000	177,000
JOINT VENTURE INCOME	82,000	100,000
OWNER'S FEE	38,000	51,000
OTHER OPERATING REVENUE	27,000	53,000
TOTAL REVENUES	$ 5,808,000	$ 6,038,000
	========	========
Net Profit (loss)	$ 721,000(2)(3)	$ 579,000
	========	========
NET INCOME (LOSS) PER COMMON SHARE		
BASIC EPS	$ .39	$ .32
	========	========
Diluted EPS	$ .36	$ .29
	========	========

	For the 39 weeks ended July 3, 1999	For the 39 weeks ended June 27, 1998
REVENUES		
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 10,224,000	$10,152,000
PACKAGE GOODS REVENUES	5,413,000	5,454,000
FRANCHISE REVENUES	642,000	535,000
JOINT VENTURE INCOME	336,000	211,000
OWNER'S FEE	137,000	137,000
OTHER OPERATING REVENUE	65,000	125,000
TOTAL REVENUES	$ 16,817,000	$16,614,000
	========	========
Net Profit (loss)	$ 1,476,000 (2)(3)(4)(5)	$ 1,176,000 (1)
	========	========
NET INCOME (LOSS) PER COMMON SHARE		
BASIC EPS	$ .75	$ .64
	========	========
Diluted EPS	$ .71	$ .58
	========	========

(1) Includes $110,000 from settlement of litigation.

(2) Includes $117,000 from insurance recovery of prior year.
(3) Includes $40,000 write-off from store closed April 1999.
(4) Includes $157,000 from insurance recovery of prior year
(5) Includes $106,000 for costs associated with upgrading for Y2k related issues.

FORT LAUDERDALE, FLORIDA, August, 17 1999 - FLANIGAN'S ENTERPRISES, INC., owners and operators of the "Flanigan's Seafood Bar and Grill" restaurants and "Big Daddy's" retail liquor stores, today announced record results for the 13 weeks and 39 weeks ended July 3, 1999. The table below sets forth the results on a comparative basis with the 13 weeks and 39 weeks ended June 27, 1998. All of the per share information has been adjusted to reflect the 2 for 1 stock split paid April 1, 1999 to holders of record on March 17, 1999.

The present quarter's earnings represent the thirty first consecutive quarter in which earnings increased from the same quarter in the prior year. The earnings increased 33% and 26% for the 13 weeks and 39 weeks ended July 3, 1999.

		For the 13 weeks ended July 3, 1999		For the 13 weeks ended June 27, 1998
REVENUES				
RESTAURANT FOOD AND BEVERAGE REVENUES	$	3,356,000		$ 3,364,000
PACKAGE GOODS REVENUES		1,680,000		1,465,000
FRANCHISE REVENUES		225,000		199,000
JOINT VENTURE INCOME		160,000		45,000
OWNER'S FEE		62,000		49,000
OTHER OPERATING REVENUE		12,000		14,000
TOTAL REVENUES	$	5,495,000		$ 5,136,000
		========		========
Net Profit (loss)	$	420,000	(4)(5)	$ 315,000
		========		========
NET INCOME (LOSS) PER COMMON SHARE BASIC EPS	$	.21		$ .17
		========		========
Diluted EPS	$	.20		$ .15
		========		========

		For the 25 weeks ended October 2, 1999		For the 53 weeks ended October 3, 1998
REVENUES				
RESTAURANT FOOD AND BEVERAGE REVENUES	$	13,430,000		$13,519,000
PACKAGE GOODS REVENUES		7,255,000		6,901,000
FRANCHISE REVENUES		894,000		761,000
JOINT VENTURE INCOME		341,000		207,000
OWNER'S FEE		230,000		137,000
OTHER OPERATING REVENUE		165,000		206,000
TOTAL REVENUES	$	22,315,000		$21,767,000
		========		========
Net Profit (loss)	$	2,368,000	(2)(3)(4)(5)(6)	$ 1,388,000 (1)
		========		========
NET INCOME (LOSS) PER COMMON SHARE BASIC EPS	$	1.21		$ .76
		========		========
Diluted EPS	$	1.15		$ .69
		========		========

(1) Includes $110,000 from settlement of litigation.
(2) Includes $117,000 from insurance recovery of prior year.
(3) Includes $40,000 write-off from store closed April 1999.
(4) Includes $157,000 from insurance recovery of prior year
(5) Includes $106,000 for costs associated with upgrading for Y2k related issues.
(6) Includes $630,000 in income from recognition of deferred tax asset.

FORT LAUDERDALE, FLORIDA, January 3, 2000 - FLANIGAN'S ENTERPRISES, INC., owners and operators of the "Flanigan's Seafood Bar and Grill" restaurants and "Big Daddy's" retail liquor stores, today announced record results for the 13 weeks and 52 weeks ended October 2, 1999. The table below sets forth the results on a comparative basis with the 14 weeks and 53 weeks ended October 3, 1998.

Flanigan's restaurants revenues obtained record levels for both the 13 week and 52 week periods ended October 2, 1999. Same store sales were 6.3% higher for the 13 weeks ended October 2, 1999 as compared with the 14 weeks ended October 3, 1998 and the same store sales were 8.1% higher for the 52 weeks ended October 2, 1999 as compared with the 53 weeks ended October 3, 1998.

	For the 13 weeks ended October 2, 1999	For the 14 weeks ended October 3, 1998
<u>REVENUES</u>		
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 3,206,000	$ 3,367,000
PACKAGE GOODS REVENUES	1,842,000	1,447,000
FRANCHISE REVENUES	252,000	226,000
JOINT VENTURE INCOME	3,000	(4,000)
OWNER'S FEE	93,000	36,000
OTHER OPERATING REVENUE	100,000	81,000
TOTAL REVENUES	$ 5,498,000	$ 5,153,000
	========	========
Net Profit (loss)	$ 892,000	(6)$ 212,000
	========	========
NET INCOME (LOSS) PER COMMON SHARE	$ .46	$ .12
	========	========
BASIC EPS		
Diluted EPS	$ .44	$ .11
	========	========

FORT LAUDERDALE, FLORIDA, February, 14 2000 - FLANIGAN'S ENTERPRISES, INC., owners and operators of the "Flanigan's Seafood Bar and Grill" restaurants and "Big Daddy's" retail liquor stores, today declared a dividend of 11 cents per share payable
March 17, 2000 to stockholders of record as of March 1, 2000. This represents a 10% increase from the dividend paid February 1, 1999.

Flanigan's' announced record results for the 13 weeks ended January 1, 2000. The table below sets forth the results on a comparative basis with the 13 weeks ended January 2, 1999.

Flanigan's restaurant revenues attained record levels for the 13 week period ended January 1, 2000. Same store restaurant sales were 12.2% higher for the 13 weeks ended January 1, 2000, as compared with the comparable period in 1999. Same store package goods sales were 19.7% higher for the 13 weeks ended January 1, 2000 as compared with the comparable period in 1999.

Operating earnings for the 13 weeks ended January 1, 2000 were $563,000 before income taxes of $186,000 resulting in net earnings of $377,000. For the 13 weeks ended January 2, 1999, operating earnings were $354,000 before income taxes of $8,000 resulting in net earnings of $346,000.

	For the 13 weeks	For the 14 weeks

		ended January 1, 2000	ended January 2, 1998
REVENUES			
RESTAURANT FOOD AND BEVERAGE REVENUES	$	3,382,000	$ 3,234,000
PACKAGE GOODS REVENUES		2,651,000	1,921,000
FRANCHISE REVENUES		209,000	192,000
JOINT VENTURE INCOME		91,000	94,000
OWNER'S FEE		37,000	37,000
OTHER OPERATING REVENUE		28,000	36,000
TOTAL REVENUES	$	6,398,000	$ 5,514,000
		========	========
Net Profit (loss)	$	377,000	$346,000(1)
		========	========
NET INCOME (LOSS) PER COMMON SHARE	$	.19	$ .19
		========	========
BASIC EPS			
Diluted EPS	$	.18	$ .17
		========	========

FORT LAUDERDALE, FLORIDA, May 16, 2000 - FLANIGAN'S ENTERPRISES, INC., owners and operators of the "Flanigan's Seafood Bar and Grill" restaurants and "Big Daddy's" retail liquor stores, today announced results for the 13 weeks and the 26 weeks ended April 1, 2000. The table below sets forth the results on a comparative basis with the 13 weeks and 26 weeks ended April 3, 1999. All of the per share information has been adjusted to reflect the 2 for 1 stock split paid April 1, 1999 to holders of record on March 17, 1999. The lower earning for the 13 week and 26 week periods ended April 1, 2000 as compared with the 13 week and 26 week periods ended April 3, 1999 are the result of expiration of the Company's "Net Operation Loss Carry forward" causing the Company to incur an income tax expense of $91,000 and $277,000 for the 13 week and 26 periods ended April 1, 2000, respectively, as compared with $-0- and a $8,000 for the 13 week and 26 week periods ended April 3, 1999, respectively. The Company's most recent joint venture in Kendall, Florida opened April 9, 2000 and the store has far exceeded the Company's expectations during its first five weeks of operations.

		For the 13 weeks ended April 1, 2000	For the 13 weeks ended April 3, 1999
REVENUES			
RESTAURANT FOOD AND BEVERAGE REVENUES	$	3,794,000	$ 3,634,000
PACKAGE GOODS REVENUES		2,273,000	1,812,000

FRANCHISE REVENUES		223,000	215,000
JOINT VENTURE INCOME		200,000	82,000
OWNER'S FEE		68,000	38,000
OTHER OPERATING REVENUE		25,000	27,000
TOTAL REVENUES	$	6,583,000	$ 5,808,000
		========	========
Net Profit (loss)	$	573,000	$ 721,000 (1)(2)
		========	========
NET INCOME (LOSS) PER COMMON SHARE	$	.30	$ .39
		========	========
BASIC EPS			
Diluted EPS	$	.28	$ .36
		========	========

(1) Includes $110,000 from settlement of litigation.
(2) Includes $117,000 from insurance recovery of prior year.
(3) Includes $40,000 write-off from store closed April 1999.

		For the 26 weeks ended April 1, 2000	For the 26 weeks ended April 3, 1999
REVENUES			
RESTAURANT FOOD AND BEVERAGE REVENUES	$	7,176,000	$ 6,868,000
PACKAGE GOODS REVENUES		4,924,000	3,733,000
FRANCHISE REVENUES		432,000	417,000
JOINT VENTURE INCOME		291,000	176,000
OWNER'S FEE		105,000	75,000
OTHER OPERATING REVENUE		53,000	53,000
TOTAL REVENUES	$	12,981,000	$11,325,000
		========	========
Net Profit (loss)	$	950,000	$ 1,067,000 (1)(2)
		========	========
NET INCOME (LOSS) PER COMMON SHARE	$	.49	$ .57
		========	========
BASIC EPS			
Diluted EPS	$	.46	$ .53
		========	========

(1) Includes $117,000 from insurance recovery of prior year.
(2) Includes $40,000 write-off from store closed April 1999

FORT LAUDERDALE, Fla., Aug. 15 /PRNewswire/ -- Flanigan's Enterprises, Inc. (Amex: BDL - news), owners and operators of the ``Flanigan's Seafood Bar and Grill'' restaurants and ``Big Daddy's'' retail liquor stores, today announced results for the 13 weeks and the 39 weeks ended July 1, 2000. The table below sets forth the results on a comparative basis with the 13 weeks and 39 weeks ended July 3,1999. All of the per share information has been adjusted to reflect the 2-for-1 stock split paid April 1, 1999, to holders of record on March 17, 1999.

The lower earnings for the 13 week and 39 week periods ended July 1, 2000, as compared with the 13 week and 39 week periods ended July 3, 1999, are the result of the expiration of the Company's ``Net Operating Loss Carryforward'' causing the Company to incur an income tax expense of $64,000 and $341,000 for the 13 week and 39 week periods ended July 1, 2000, as compared with $16,000 and $24,000 for the 13 week and 39 week periods ended July 3, 1999, respectively.

	For the 13 weeks ended July 1, 2000	For the 13 weeks ended July 3, 1999
REVENUES		
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 3,616,000	$ 3,356,000
PACKAGE GOODS REVENUES	2,028,000	1,680,000
FRANCHISE REVENUES	257,000	225,000
JOINT VENTURE INCOME	159,000	160,000
OWNER'S FEE	75,000	62,000
OTHER OPERATING REVENUE	21,000	12,000
TOTAL REVENUES	$ 6,156,000	$ 5,495,000
	========	========
Net Profit (loss)	$ 273,000	$ 420,000 (3)(4)
	========	========
NET INCOME (LOSS) PER COMMON SHARE		
BASIC EPS	$ .15	$ .21
	========	========
Diluted EPS	$ .14	$ .20
	========	========

	For the 39 weeks ended July 1, 2000	For the 39 weeks ended July 3, 1999
REVENUES		
RESTAURANT FOOD AND BEVERAGE REVENUES	$ 10,792,000	$10,224,000
PACKAGE GOODS REVENUES	6,952,000	5,413,000
FRANCHISE REVENUES	689,000	642,000
JOINT VENTURE INCOME	450,000	336,000
OWNER'S FEE	180,000	137,000
OTHER OPERATING REVENUE	74,000	65,000
TOTAL REVENUES	$ 19,137,000	$16,817,000
	========	========
Net Profit (loss)	$ 1,223,000	$ 1,487,000 (1)(2)(3)(4)
	========	========
NET INCOME (LOSS) PER	$ .66	$ .75

COMMON SHARE	========	========
BASIC EPS		
Diluted EPS	$ .63	$ .71
	========	========

(1) Includes $117,000 from insurance recovery of prior year.
(2)Includes $40,000 write-off from store closed April 1999.
(3) Includes $157,000 from insurance recovery of prior years.
(4)Includes $106,000 for costs associated with upgrading for Y2K-related issues.