

RICKS CABARET INTERNATIONAL INC

FORM NT 10-K

(Notification that Annual Report will be submitted late)

Filed 12/30/1997 For Period Ending 9/30/1997

Address	505 NORTH BELT SUITE 630 HOUSTON, Texas 77060
Telephone	281-820-1181
CIK	0000935419
Industry	Restaurants
Sector	Services
Fiscal Year	09/30

SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM 12b-25

Notification of Late Filing

Commission File Number: 0-26958

(Check one)

Form 10-K and Form 10-KSB || Form 11-K || Form 20-F ||
Form 10-Q and Form 10-QSB || Form N-SAR

For the period ended September 30, 1997

Transition Report on Form 10-K and Form 10-KSB
 Transition Report on Form 20-F
 Transition Report on Form 11-K
 Transition Report on Form 10-Q and Form 10-QSB
 Transition Report on Form N-SAR

For the transition period ended _____

Nothing in this form shall be construed to imply that the Commission has
verified any information contained herein.

If the notification relates to a portion of the filing checked above,
identify the item(s) to which notification relates:

PART I REGISTRANT INFORMATION

Full name of registrant: Rick's Cabaret International, Inc.

Former name if applicable:

Address of principal
executive office: 3113 Bering Drive

City, State and Zip Code: Houston, Texas 77057

PART II

RULE 12b-25(b) and (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check appropriate box.)

(a) The reasons described in detail in Part III of this form could not be eliminated without unreasonable effort or expense;

(b) The subject annual report, semi-annual report, transition report of Forms 10-K, 10-KSB, 20-F, 11-K or Form N-SAR, or portion thereof will be filed on or before the 15th calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, 10-QSB, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and

(c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III

NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 10-KSB, 11-K, 20-F, 10-Q, 10-QSB, N-SAR or the transition report portion thereof could not be filed within the prescribed time period. (Attach extra sheets if needed.)

The Registrant's annual report on Form 10-KSB could not be filed within the prescribed time period because the financial statements required to be prepared by the Registrant's independent auditor were not completed and made available to the Registrant in time for the annual report to be filed in a timely manner.

PART IV

OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification:

Robert L. Watters	(713)	785-0444
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(Name)	(Area Code)	(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify report(s). YES No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof? YES No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

EXPLANATION: The Company anticipates that its results of operations for the fiscal year ended September 30, 1997 will reflect a loss before income taxes and cumulative effect of accounting change of approximately \$1,230,000 compared to a loss of \$938,614 for the fiscal year ended September 30, 1996. The Company expects a net loss for the fiscal year ended September 30, 1997 of approximately \$1,290,000 compared with a net loss for the fiscal year ended September 30, 1996 of \$708,614. The loss results primarily from an increase in salary expense commensurate with expansion, an increase in advertising and operating expenses due to the opening of its new location in New Orleans, Louisiana, and an increase in general and administrative expenses incurred in seeking new opportunities for expansion.

Exhibits

1.1 Letter from Independent Accountant

Rick's Cabaret International, Inc.

(Name of Registrant as Specified in Charter)

Has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date *December 29, 1997*

By /s/ ROBERT L. WATTERS

*Robert L. Watters
Chairman of the Board,
Chief Executive Officer
and Chief Accounting Officer*

Exhibit 1.1

December 29, 1997

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Gentlemen:

As independent auditors for Rick's Cabaret International, Inc. for the year ended September 30, 1997, we have endeavored, with the full cooperation of the Company, to obtain the necessary information to meet the filing requirements of Form 10-KSB, both as to form and timeliness. Due principally to the typical delays caused by the Thanksgiving and Christmas holidays, we will not have sufficient time to complete our examination by the December 29, 1997 required filing date of the Company's Form 10-KSB.

Very truly yours,

/s/ JACKSON & RHODES P.C.

Jackson & Rhodes, P.C.

End of Filing

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