

Certification and Notice of Termination of Registration under Section 12(g) of the Securities Exchange Act of 1934 or Suspension of Duty to File Reports Under Sections 13 and 15(d) of the Securities Exchange Act of 1934.

Commission File Number: 000-19623

Miami Subs Corporation

(Exact name of registrant as specified in its charter)

35 South Service Road, Plainview, New York 11701

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Common Stock

(Title of each class of securities covered by this Form)

(Title of all other classes of securities for which a duty to file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

Rule 12g-4(a) (1) (i)	<input checked="" type="checkbox"/>	Rule 12h-3(b) (1) (ii)	<input type="checkbox"/>
Rule 12g-4(a) (1) (ii)	<input type="checkbox"/>		
Rule 12g-4(a) (2) (i)	<input type="checkbox"/>	Rule 12h-3(b) (2) (i)	<input type="checkbox"/>
Rule 12g-4(a) (2) (ii)	<input type="checkbox"/>	Rule 12h-3(b) (2) (ii)	<input type="checkbox"/>
Rule 12h-3(b) (1) (i)	<input type="checkbox"/>	Rule 15d-6	<input type="checkbox"/>

Approximate number of holders of record as of the certification or notice date:

1

Pursuant to the requirements of the Securities and Exchange Act of 1934, Miami Subs Corporation has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

DATE: September 30, 1999

BY: /S/ Donald Perlyn

Donald Perlyn  
President