



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3561

March 9, 2009

Mr. Eric Gatoff
Chief Executive Officer
Nathan's Famous, Inc.
1400 Old Country Road
Westbury, New York 11590

Re: Nathan's Famous, Inc.
Form 10-K for fiscal year ended March 30, 2008
Filed June 12, 2008
File No. 000-03189

Dear Mr. Gatoff:

We have completed our review of your Form 10-K for fiscal year ended March 30, 2008 and have no further comments at this time.

Sincerely,

Max A. Webb
Assistant Director