

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

February 26, 2024

Robert Steinberg Vice President - Finance and Chief Financial Officer Nathan's Famous, Inc. One Jericho Plaza Jericho, NY 11753

> Re: Nathan's Famous, Inc. Form 10-K for Fiscal Year Ended March 26, 2023 File No. 001-35962

Dear Robert Steinberg:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Trade & Services