SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934

(Amendment No. 19)*

NATHANS FAMOUS, INC.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

(CUSIP Number)

DAVID GOLDMAN
191 MASON STREET,
GREENWICH, CT, 06830
914-921-5000

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

10/27/2026

(Date of Event Which Requires Filing of This Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§ 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box. ☐

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

SCHEDULE 13D

CUSIP No.

1	Name of reporting person GAMCO INVESTORS, INC. ET AL
2	Check the appropriate box if a member of a Group (See Instructions)

☐ (a)
☐ (b)

3 SEC use only

Source of funds (See Instructions)

4 WC

Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e)

5 ☐

Citizenship or place of organization

6 DELAWARE

Number of Shares Beneficially Owned by Each Reporting Person With:

7 Sole Voting Power
0.00

8 Shared Voting Power
0.00

9 Sole Dispositive Power
0.00

10 Shared Dispositive Power
0.00

Aggregate amount beneficially owned by each reporting person

11 0.00

Check if the aggregate amount in Row (11) excludes certain shares (See Instructions)

12 ☐

Percent of class represented by amount in Row (11)

13 0.0 %

Type of Reporting Person (See Instructions)

14 CO, HC

SCHEDULE 13D

CUSIP No.

Name of reporting person

1 GABELLI FUNDS LLC

Check the appropriate box if a member of a Group (See Instructions)

2 ☐ (a)
☐ (b)

3 SEC use only

Source of funds (See Instructions)

4 OO

Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e)

5 ☐

Citizenship or place of organization

6 NEW YORK

Number of 7 Sole Voting Power

Shares Beneficially Owned by Each Reporting Person With:		0.00
	8	Shared Voting Power 0.00
	9	Sole Dispositive Power 0.00
	10	Shared Dispositive Power 0.00
11		Aggregate amount beneficially owned by each reporting person 0.00
12		Check if the aggregate amount in Row (11) excludes certain shares (See Instructions) ☐
13		Percent of class represented by amount in Row (11) 0.0 %
14		Type of Reporting Person (See Instructions) CO, IA

SCHEDULE 13D

CUSIP No.

1		Name of reporting person GAMCO Asset Management Inc.
2		Check the appropriate box if a member of a Group (See Instructions) ☐ (a) ☐ (b)
3		SEC use only
4		Source of funds (See Instructions) OO
5		Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e) ☐
6		Citizenship or place of organization NEW YORK
Number of Shares Beneficially Owned by Each Reporting Person With:	7	Sole Voting Power 0.00
	8	Shared Voting Power 0.00
	9	Sole Dispositive Power 0.00
	10	Shared Dispositive Power 0.00
11		Aggregate amount beneficially owned by each reporting person

0.00

Check if the aggregate amount in Row (11) excludes certain shares (See Instructions)

12

☐

Percent of class represented by amount in Row (11)

13

0.0 %

Type of Reporting Person (See Instructions)

14

CO, IA

SCHEDULE 13D

CUSIP No.

Name of reporting person

1

Teton Advisors, LLC

Check the appropriate box if a member of a Group (See Instructions)

2

☐ (a)
☐ (b)

3 SEC use only

Source of funds (See Instructions)

4

OO

Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e)

5

☐

Citizenship or place of organization

6

WYOMING

Number of Shares Beneficially Owned by Each Reporting Person With:

7 Sole Voting Power

0.00

8 Shared Voting Power

0.00

9 Sole Dispositive Power

0.00

10 Shared Dispositive Power

0.00

Aggregate amount beneficially owned by each reporting person

11

0.00

Check if the aggregate amount in Row (11) excludes certain shares (See Instructions)

12

☐

Percent of class represented by amount in Row (11)

13

0.0 %

Type of Reporting Person (See Instructions)

14

CO, IA

SCHEDULE 13D

CUSIP No.

1	Name of reporting person GGCP, INC.	
2	Check the appropriate box if a member of a Group (See Instructions) ☐ (a) ☐ (b)	
3	SEC use only	
4	Source of funds (See Instructions) WC	
5	Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e) ☐	
6	Citizenship or place of organization WYOMING	
Number of Shares Beneficially Owned by Each Reporting Person With:	7 Sole Voting Power 0.00	
	8 Shared Voting Power 0.00	
	9 Sole Dispositive Power 0.00	
	10 Shared Dispositive Power 0.00	
11	Aggregate amount beneficially owned by each reporting person 0.00	
12	Check if the aggregate amount in Row (11) excludes certain shares (See Instructions) ☐	
13	Percent of class represented by amount in Row (11) 0.0 %	
14	Type of Reporting Person (See Instructions) CO, HC	

SCHEDULE 13D

CUSIP No.

1	Name of reporting person Associated Capital Group, Inc.	
2	Check the appropriate box if a member of a Group (See Instructions) ☐ (a) ☐ (b)	

3	SEC use only	
4	Source of funds (See Instructions) WC	
5	Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e) ☐	
6	Citizenship or place of organization DELAWARE	
Number of Shares Beneficially Owned by Each Reporting Person With:	7	Sole Voting Power 0.00
	8	Shared Voting Power 0.00
	9	Sole Dispositive Power 0.00
	10	Shared Dispositive Power 0.00
11	Aggregate amount beneficially owned by each reporting person 0.00	
12	Check if the aggregate amount in Row (11) excludes certain shares (See Instructions) ☐	
13	Percent of class represented by amount in Row (11) 0.0 %	
14	Type of Reporting Person (See Instructions) HC, CO	

SCHEDULE 13D

CUSIP No.

1	Name of reporting person GABELLI MARIO J	
2	Check the appropriate box if a member of a Group (See Instructions) ☐ (a) ☐ (b)	
3	SEC use only	
4	Source of funds (See Instructions) PF	
5	Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e) ☐	
6	Citizenship or place of organization UNITED STATES	
Number of Shares Beneficially	7	Sole Voting Power 0.00

Owned by Each Reporting Person With:	8	Shared Voting Power 0.00
	9	Sole Dispositive Power 0.00
	10	Shared Dispositive Power 0.00
11		Aggregate amount beneficially owned by each reporting person 0.00
12		Check if the aggregate amount in Row (11) excludes certain shares (See Instructions) ☐
13		Percent of class represented by amount in Row (11) 0.0 %
14		Type of Reporting Person (See Instructions) IN

SCHEDULE 13D

Item 1. Security and Issuer

(a) Title of Class of Securities:

Common Stock

(b) Name of Issuer:

NATHANS FAMOUS, INC.

(c) Address of Issuer's Principal Executive Offices:

ONE JERICHO PLAZA, ONE JERICHO PLAZA, JERICHO, NEW YORK , 11753.

Item 2. Identity and Background

(a) This statement is being filed by one or more of the following persons: GGCP, Inc. (GGCP), GGCP Holdings LLC (GGCP Holdings), GAMCO Investors Manager LLC, GAMCO Gabelli Asset Management Company, LLC (GGAM), GAMCO Investors, Inc. (GBL), Associated Capital Group, Inc. (AC), Gabelli Funds, LLC (Gabelli Funds), GAMCO Asset Management Inc. (GAMCO), Teton Advisors, LLC (Teton Advisors), G-Legion, LLC (G-Legion), Gabelli & Company Investment Advisers, Inc. (GCIA), Morgan Group Holding Co., (MGH), G.research, LLC (G.research), MJG Associates, Inc. (MJG Associates), Gabelli Securities International (Bermuda) Limited (GSIL), Gabelli Foundation, Inc. (Foundation), Mario Gabelli, LICT and CIBL. Those of the foregoing persons signing this Schedule 13D are hereinafter referred to as the Reporting Persons.

(b) GAMCO is a New York corporation and GBL and MGH are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. GGCP is a Wyoming corporation and AC and GCIA are Delaware corporations, each having its principal business office 191 Mason Street, Greenwich, CT 06830. GGCP Holdings is a Delaware limited liability corporation having its principal business office at 191 Mason Street, Greenwich, CT 06830. G.research is a Delaware limited liability company having its principal officers at One Corporate Center, Rye, New York 10580. Gabelli Funds is a New York limited liability company having its principal business office at One Corporate Center, Rye, New York 10580. Teton Advisors is a Wyoming limited liability company having its principal place of business at 189 Mason Street, Greenwich, CT 06830. G-Legion is a Delaware limited liability company having its principal place of business at 141 W. Jackson Blvd., Chicago, IL 60604. MJG Associates is a Connecticut corporation having its principal business office at 191 Mason Street, Greenwich, CT 06830. The Foundation is a Nevada corporation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501. LICT is a Delaware corporation having its principal place of business as 401 Theodore Fremd Avenue, Rye, New York 10580. CIBL, Inc. is a Delaware corporation having its principal place of business as 165 West Liberty Street, Suite 220, Reno, NV 89501.

(c) GGCP makes investments for its own account and is the manager and a member of GGCP Holdings which is the controlling shareholder of GBL and AC. GBL, a public company whose stock is quoted on the OTCQX platform, is the parent company for a variety of companies engaged in the securities business, including certain of those named below. AC, a public company listed on the New York Stock Exchange, is the parent company for a variety of

companies engaged in the securities business, including certain of those listed below. GAMCO, a wholly-owned subsidiary of GBL, is an investment adviser registered under the Investment Advisers Act of 1940, as amended (Advisers Act). GAMCO is an investment manager providing discretionary managed account services for employee benefit plans, private investors, endowments, foundations and others. GCIA, a wholly owned subsidiary of AC, is an investment adviser registered under the Advisers Act and serves as a general partner or investment manager to limited partnerships and offshore investment companies and other accounts. As a part of its business, GCIA may purchase or sell securities for its own account. GCIA or its relying advisers, act as a general partner or investment manager of a number of funds or partnerships, including Gabelli Associates Fund, L.P., Gabelli Associates Fund II, L.P., Gabelli Associates Limited, Gabelli Associates Limited II E, Gabelli Intermediate Credit Fund L.P., GAMA Select Plus Master Fund, Ltd., GAMCO Medical Opportunities L.P., and Gabelli Multimedia Partners, L.P. G.research is a wholly owned subsidiary of MGH. G.research, is a broker-dealer registered under the Securities Exchange Act of 1934, as amended (1934 Act), which may as a part of its business purchase and sell securities for its own account. Gabelli Funds, a wholly owned subsidiary of GBL, is a limited liability company. Gabelli Funds is an investment adviser registered under the Advisers Act which provides advisory services for The Gabelli Equity Trust Inc., The Gabelli Asset Fund, The Gabelli Growth Fund, The Gabelli Convertible and Income Securities Fund Inc., The Gabelli Value 25 Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC Fund, The Gabelli Global Content & Connectivity Fund, The Gabelli Gold Fund, Inc., The Gabelli Multimedia Trust Inc., The Gabelli Global Rising Income & Dividend Fund, The Gabelli Capital Asset Fund, The Gabelli International Growth Fund, Inc., The Gabelli Global Growth Fund, The Gabelli Utility Trust, The Gabelli Utilities Fund, The Gabelli Dividend Growth Fund, The Gabelli Focused Growth and Income Fund, The Comstock Capital Value Fund, The Gabelli Dividend and Income Trust, The Gabelli Global Utility & Income Trust, The GAMCO Global Gold, Natural Resources, & Income Trust, The GAMCO Natural Resources, Gold & Income Trust, The GDL Fund, Gabelli Enterprise Mergers & Acquisitions Fund, The Gabelli SRI Fund, Inc., The Gabelli International Small Cap Fund, The Gabelli Healthcare & Wellness Rx Trust, The Gabelli Global Small and Mid Cap Value Trust, The Gabelli Global Financial Services Fund, The Gabelli Global Mini Mites Fund, The Gabelli Media Mogul Fund, The Gabelli Pet Parents Fund, Keeley Small Cap Fund, Keeley Gabelli Small Cap Dividend Fund, Keeley Gabelli Mid Cap Dividend Fund, Keeley Gabelli SMID Cap Value Fund The Gabelli U.S. Treasury Money Market Fund, Bancroft Fund Ltd., Ellsworth Growth & Income Fund Ltd., Gabelli Merchant Partners plc, Gabelli Growth Innovators ETF, Gabelli Love Our Planet & People ETF, Gabelli Commercial Aerospace & Defense ETF, Gabelli Financial Services Opportunities ETF, Gabelli Global Technology Leaders ETF, Gabelli High Income ETF, Gabelli Opportunities in Live Sport ETF, Keeley Dividend ETF (collectively, the Funds), which are registered investment companies. Gabelli Funds is also the investment adviser to The GAMCO International SICAV (sub-funds GAMCO Merger Arbitrage and GAMCO All Cap Value), a UCITS III vehicle. Teton Advisors, an investment adviser registered under the Advisers Act, provides discretionary advisory services to The TETON Westwood Mighty Mites Fund, The Teton Westwood Balanced Fund, and The TETON Westwood Equity Fund. The TETON Westwood Mighty Mites Fund is sub-advised by Gabelli Funds, and their holdings are included in this filing. G-Legion, an investment adviser registered under the Advisers Act, provides discretionary advisory services to The TETON Convertible Securities Fund. This fund is sub advised by Gabelli Funds, and their holdings are included in this filing. MJG Associates provides advisory services to private investment partnerships and offshore funds. Mario Gabelli is the sole shareholder, director and employee of MJG Associates. MJG Associates is the Investment Manager of Gabelli International Limited and Gabelli Fund, LDC. Mario J. Gabelli is the general partner of Gabelli Performance Partnership, LP. The Foundation is a private foundation. Mario Gabelli is the Chairman, a Trustee and the Investment Manager of the Foundation. Elisa M. Wilson is the President of the Foundation. LICT is a holding company with operating subsidiaries engaged primarily in the rural telephone industry. LICT actively pursues new business ventures and acquisitions. LICT makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is the Chief Executive Officer, a director, and substantial shareholder of LICT. CIBL is a holding company with interest in telecommunications operations, primarily in the rural telephone industry. CIBL actively pursues new business ventures and acquisitions. CIBL makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is a director, and substantial shareholder of CIBL. Mario Gabelli is the controlling stockholder, co-Chief Executive Officer and a director of GGCP, co-Chief Executive Officer of GGAM, board member and majority member of GAMCO Investors Manager, LLC and Chairman and Chief Executive Officer of GBL. He is the Executive Chairman of AC. Mario Gabelli is also a member of GGCP Holdings. Mario Gabelli is the controlling shareholder of MGH and indirectly of Teton Advisors and G-Legion.

(d) Not applicable.

(e) Not applicable.

(f) United States.

Item 5. Interest in Securities of the Issuer

(a) As a result of the completion of the acquisition of the Issuer by Smithfield Foods Inc., the Reporting Persons no longer have beneficial ownership of any of the Issuer's shares.

(c) Information with respect to all transactions in the Securities which were effected during the past sixty days or since the most recent filing on Schedule 13D, whichever is less, by each of the Reporting Persons and Covered Persons is set forth below: DATE SHARES PURCHASED PRICE /SOLD GABELLI FUNDS, LLC GABELLI ABC FUND 10/27/2026 -9,300 102.0000 GABELLI ENTERPRISE M&A FUND 10/27/2026 -3,500 102.0000 GDL FUND 10/27/2026 -3,300 102.0000 GABELLI DIVIDEND & INCOME TRUST 10/27/2026 -10,000 102.0000 GABELLI

GLOBAL MINI MITES FUND 10/27/2026 -2,000 102.0000 GABELLI GLOBAL RISING INCOME AND DIVIDEND FUND 10/27/2026 -4,000 102.0000 GABELLI SMALL CAP GROWTH FUND 10/27/2026 -132,700 102.0000 10/21/2026 -1,300 101.9300 10/20/2026 -3,627 101.9200 10/19/2026 -561 101.9253 10/16/2026 -112 101.9200 10/9/2026 -1,100 101.7700 10/1/2026 -1,100 101.4000 9/30/2026 -900 101.4300 GAMCO ASSET MANAGEMENT INC. 10/27/2026 -246,975 102.0000 10/16/2026 -5,000 101.9004 10/14/2026 -2,300 101.9154 10/12/2026 -200 101.7870 10/8/2026 -1,400 101.9000 10/7/2026 -100 101.9118 10/2/2026 -800 101.5200 9/29/2026 -786 101.5500 THE TRANSACTIONS ON 10/27/2026 ARE A RESULT OF THE COMPLETION OF THE ACQUISITION OF THE ISSUER BY SMITHFIELD FOODS INC.

(e) The Reporting Persons ceased to be beneficial owners of 5% or more of the Issuer's common stock on October 27, 2026.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

GAMCO INVESTORS, INC. ET AL

Signature: DAVID GOLDMAN
Name/Title: CHIEF LEGAL OFFICER
Date: 10/28/2026

GABELLI FUNDS LLC

Signature: DAVID GOLDMAN
Name/Title: GENERAL COUNSEL
Date: 10/28/2026

GAMCO Asset Management Inc.

Signature: DOUGLAS R. JAMIESON
Name/Title: PRESIDENT
Date: 10/28/2026

Teton Advisors, LLC

Signature: DAVID GOLDMAN
Name/Title: COUNSEL
Date: 10/28/2026

GGCP, INC.

Signature: DAVID GOLDMAN
Name/Title: ATTORNEY-IN-FACT
Date: 10/28/2026

Associated Capital Group, Inc.

Signature: DAVID GOLDMAN
Name/Title: COUNSEL
Date: 10/28/2026

GABELLI MARIO J

Signature: DAVID GOLDMAN
Name/Title: ATTORNEY-IN-FACT
Date: 10/28/2026