

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934

Date of Report: March 15, 2002
(Date of earliest event reported)

NATHAN'S FAMOUS, INC.
(Exact name of registrant as specified in its charter)

New York	0-3189	11-3166443
----- (State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification Number)
1400 Old Country Road, Westbury, New York		11590
----- (Address of principal executive offices)		(Zip Code)
Registrant's telephone number including area code		(516) 338-8500 -----

(Former name or former address, if changed since last report.)

Item 4. Changes in Registrant's Certifying Accountant

(a) (i) On March 15, 2002, the Company determined to replace Arthur Andersen LLP, the Company's independent public accountants for the fiscal year ending March 25, 2001 and through the date of termination.

(ii) In connection with the audit for the Company's fiscal year ended March 25, 2001 and through the date of this report, there were no disagreements with Arthur Andersen LLP on any matters of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to their satisfaction, would have caused it to make a reference to the subject matter of the disagreement in connection with its report.

(iii) The report of Arthur Andersen LLP for the year ended March 25, 2001 does not contain an adverse opinion or a disclaimer of opinion, or a qualification or modification as to uncertainty, audit scope or accounting principles.

(iv) The decision to change accountants was ratified by the Company's Audit Committee on March 19, 2002.

(b) The Company has not had any discussions nor received any written opinion or oral advice from Arthur Andersen LLP during the two most recent fiscal years and any subsequent interim period with respect to either the application of accounting principles to a specified transaction, either completed or proposed, or as to the type of audit opinion that might be rendered on the registrant's financial statements.

Item 7. Financial Statements, Pro Forma Financial Information and Exhibits

(c) Exhibits

(16) Letter from Andersen LLP required by Item 304(a)(3) of Regulation

Signatures

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

NATHAN'S FAMOUS, INC.

/s/ Ronald G. DeVos
Ronald G. DeVos
Vice President - Finance

Dated: March 19, 2002

March 19, 2002

Office of the Chief Accountant
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Dear Sir/Madam

We have read the paragraph of Item 4 included in the Form 8-K dated March 19, 2002 of Nathan's Famous, Inc. to be filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

Arthur Andersen LLP

By: /s/ Christopher P. Wright

cc: Mr. Ronald G. DeVos, CFO, Nathan's Famous, Inc.