

UNITED STATES
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 (Date of earliest event reported): **March 10, 2015**

Nathan's Famous, Inc.

(Exact name of registrant as specified in its charter)

Delaware	1-35962	11-3166443
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)
One Jericho Plaza, Jericho, New York		11753
(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.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 7.01 Regulation FD Disclosure.

On March 10, 2015, Nathan's Famous, Inc. (the "Company") issued two press releases. The first press release announced the completion of the Company's previously announced offering of \$135.0 million of 10.000% Senior Secured Notes due 2020. The second press release announced that the Company's board of directors had authorized and declared a one-time special cash dividend of \$25.00 on each outstanding share of Company common stock. The record date for the special dividend is March 20, 2015, and the payment date for the dividend is March 27, 2015. A copy of each press release is furnished with this current report as Exhibits 99.1 and 99.2, respectively, and each press release is incorporated herein by reference.

The information in this Item 7.01 on Form 8-K, in Exhibit 99.1, and in Exhibit 99.2, is being furnished and shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, nor shall it be deemed incorporated by reference in filings under the Securities Act.

Item 8.01. Other Events

As described under Item 7.01 above, on March 10, 2015, the Board of Directors declared a one-time special cash dividend on the Company's common stock of \$25.00 per share, payable March 27, 2015, to stockholders of record at the close of business on March 20, 2015. The Company expects NASDAQ to set the ex-dividend date as March 30, 2015. Stockholders who sell their shares prior to the ex-dividend date will also be selling their right to receive the special cash dividend.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit No.	Description
99.1	Press Release, dated March 10, 2015, regarding completion of offering.
99.2	Press Release, dated March 10, 2015, regarding dividend.

SIGNATURES

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

March 10, 2015

NATHAN'S FAMOUS, INC.

By: /s/ Ronald DeVos
Name: Ronald DeVos
Title: Vice President Finance and Chief Financial Officer
(Principal Financial Officer and Accounting Officer)

EXHIBIT INDEX

Exhibit No.	Description
99.1	Press Release, dated March 10, 2015, regarding completion of offering.
99.2	Press Release, dated March 10, 2015, regarding dividend.



News Release

For Immediate Release

Nathan's Announces Completion of Notes Offering

JERICHO, N.Y. – March 10, 2015 –Nathan's Famous, Inc. (NASDAQ: NATH) ("Nathan's") announced today that it completed its previously announced offering of \$135.0 million aggregate principal amount of 10.000% Senior Secured Notes due 2020 (the "Notes").

Nathan's intends to use the net proceeds of the Notes offering to pay a special dividend of up to approximately \$116.0 million to Nathan's stockholders of record and the remaining net proceeds for general corporate purposes, including working capital.

The Notes were offered only to qualified institutional buyers in reliance on the exemption from registration set forth in Rule 144A under the Securities Act of 1933 (the "Securities Act"), and outside the United States to non-U.S. persons in reliance on the exemption from registration set forth in Regulation S under the Securities Act.

This press release shall not constitute an offer to sell, or the solicitation of an offer to buy, any securities, nor shall there be any sales of securities mentioned in this press release in any state or foreign jurisdiction in which such offer, solicitation or sale would be unlawful. The Notes have not been registered under the Securities Act or the securities laws of any state or other jurisdiction, and may not be offered or sold in the United States absent registration or an applicable exemption from registration requirements under the Securities Act and applicable state securities laws.

About Nathan's Famous, Inc.

Nathan's is a Russell 2000 Company that currently distributes its products in 50 states, the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, the Cayman Islands and ten foreign countries through its restaurant system, foodservice sales programs and product licensing activities. Last year, over 480 million Nathan's Famous hot dogs were sold. Nathan's was ranked #22 on the Forbes 2014 list of the Best Small Companies in America and was listed as the Best Small Company in New York State in October 2013. For additional information about Nathan's please visit our website at www.nathansfamous.com. The contents of our website have not been incorporated into and do not form a part of this press release.

Forward-Looking Statements

Except for historical information contained in this news release, the matters discussed are forward looking statements that involve risks and uncertainties. Words such as "anticipate", "believe", "estimate", "expect", "intend", and similar expressions identify forward-looking statements, which are based on the current belief of Nathan's management, as well as assumptions made by and information currently available to Nathan's management. The risks and uncertainties to which forward-looking statements are subject include, but are not limited to, statements regarding Nathan's ability to complete the offer of the Notes and other risks and factors identified from time to time in Nathan's filings with the SEC. You are cautioned not to place undue reliance on any forward-looking statements contained in this press release. Nathan's does not undertake any obligation to update such forward-looking statements.

Contact information:

Investors: Ronald DeVos, Chief Financial Officer, (516) 338-8500

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News Release

For Immediate Release

Nathan's Announces Special Cash Dividend

JERICHO, N.Y. – March 10, 2015 –Nathan's Famous, Inc. (NASDAQ: NATH) ("Nathan's") announced today that its board of directors has authorized and declared a special cash dividend of \$25.00 on each outstanding share of common stock and unvested restricted common stock.

The record date for the special dividend is March 20, 2015, and the payment date for the dividend is March 27, 2015. At \$25.00 per share, the special dividend represents approximately 34.9% of Nathan's closing stock price on March 10, 2015. Pursuant to NASDAQ rules, when a dividend is declared in a per share amount that exceeds 25% of a company's stock price, the date on which that company's shares will begin to trade without the dividend, or ex-dividend, is the first business day following the payable date. Nathan's understands from NASDAQ that, because the dividend is expected to exceed 25% of its share price, NASDAQ will apply this rule. Nathan's expects, in accordance with this rule, that the ex-dividend date as set by NASDAQ will be March 30, 2015, the first business day following the payable date for the dividend. Stockholders of record on the record date who sell their shares prior to the ex-dividend date will not receive the special cash dividend. The record date for the special one-time cash dividend is the close of business on March 20, 2015.

A portion of the special dividend that is equal to Nathan's current and accumulated earnings and profits through March 29, 2015 will be taxable to shareholders as a qualified dividend for U.S. Federal income tax purposes. Nathan's expects that a portion of the special dividend will be in excess of the current and accumulated earnings and profits. The excess amount will be treated as a "nondividend distribution" for U.S. federal income tax purposes, which will reduce the tax basis of a stockholder's shares of Nathan's common stock. If the nondividend distribution exceeds the stockholder's basis in its Nathan's common stock, the remainder of the nondividend distribution in excess of the stockholder's basis will be treated as a capital gain.

The Company intends to provide a preliminary estimate of its accumulated earnings and profits through March 29, 2015 on or before May 11, 2015 in the Investor Relations section of our website (www.nathansfamous.com). Since the earnings and profits amount will not be finalized until our corporate income tax returns for the March 2015 fiscal year are completed, we expect to provide final information as soon as it is available, but no later than January 2016.

The U.S. federal income tax treatment of holding Nathan's common stock to any particular stockholder will depend on the stockholder's particular tax circumstances. Nathan's stockholders are urged to consult their tax advisor regarding the U.S. federal, state, local and foreign income and other tax consequences to them, in light of their particular investment or tax circumstances, of acquiring, holding and disposing of Nathan's common stock.

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