

SECURITIES AND EXCHANGE COMMISSION
 WASHINGTON, D.C. 20549

SCHEDULE 13G
 (Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT
 TO RULES 13d-1(b) (c), AND (d) AND AMENDMENTS THERETO FILED
 PURSUANT TO RULE 13d-2(b)

NATHAN'S FAMOUS, INC.

 (Name of Issuer)

COMMON STOCK, PAR VALUE \$0.01 PER SHARE

 (Title of Class of Securities)

632347100

 (CUSIP Number)

SEPTEMBER 30, 1999

 (Date of Event which Requires Filing of this
 Statement)

Check the appropriate box to designate the rule pursuant to which
 this Schedule is filed:

/ / Rule 13d-1(b)

/X/ Rule 13d-1(c)

/ / Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's
 initial filing on this form with respect to the subject class of securities, and
 for any subsequent amendment containing information which would alter
 disclosures provided in a prior cover page.

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).

- Item 1(a). Name of Issuer: Nathan's Famous, Inc.
- Item 1(b). Address of Issuers's Principal Executive Offices: 1400 Old Country Road
Westbury, New York 11590
- Item 2(a). Name of Person Filing: Lloyd I. Miller, III
- Item 2(b). Address of Principal Business Office or, if None, Residence: 4550 Gordon Drive
Naples, Florida 34102
- Item 2(c). Citizenship: U.S.A.
- Item 2(d). Title of Class of Securities: Common Stock
- Item 2(e). CUSIP Number: 632347100
- Item 3. IF THIS STATEMENT IS FILED PURSUANT TO RULE 13d-1(b) OR 13d-2(b) or (c), CHECK WHETHER THE PERSON FILING IS A: Not Applicable, this statement is filed pursuant to 13d-1(c)
- Item 4. OWNERSHIP: Miller shares dispositive and voting power on 234,210 shares of the reported securities as an advisor to the trustee of certain family trusts. Miller has sole dispositive and voting power on 266,061 of the reported securities (i) as an individual, (ii) as the manager of a limited liability company that is the general partner of certain limited partnerships, (iii) as the manager of a Limited Liability Company, and (iv) with respect to accounts set up under the Florida Uniform Gift to Minors Act for which Miller is the custodian.
- (a) 500,271 (includes 56,771 warrants)
- (b) 6.2%
- (c) (i) sole voting power: 266,061 (includes 23,910 warrants)
(ii) shared voting power: 234,210 (includes 32,861 warrants)
(iii) sole dispositive power: 266,061 (includes 23,910 warrants)
(iv) shared dispositive power: 234,210 (includes 32,861 warrants)
- Item 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS: Not Applicable

- Item 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON:
Persons other than Lloyd I. Miller III have the right to receive dividends from, or the proceeds from the sale of, the reported securities. None of these persons has the right to direct such dividends or proceeds.
- Item 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY:

Not Applicable
- Item 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP:

Not Applicable
- Item 9. NOTICE OF DISSOLUTION OF GROUP:

Not Applicable
- Item 10. CERTIFICATION:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purposes or effect.

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.

Dated: October 21, 1999

/s/ Lloyd I. Miller, III

Lloyd I. Miller, III