

February 26, 2024

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

Inc.

Fiscal Year Ended March 26, 2023

Re: Nathan s Famous,

Form 10-K for

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