

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Mail Stop 3561

March 9, 2009

Mr. Eric Gatoff Chief Executive Officer Nathan's Famous, Inc. 1400 Old Country Road Westbury, New York 11590

Re: Nathan's Famous, Inc.

Form 10-K for fiscal year ended March 30, 2008

Filed June 12, 2008 File No. 000-03189

Dear Mr. Gatoff:

We have completed our review of your Form 10-K for fiscal year ended March 30, 2008 and have no further comments at this time.

Sincerely,

Max A. Webb Assistant Director