SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 10)

Nathan's Famous, Inc.
(Name of Issuer)
Common Stock
(Title of Class of Securities)
632347100
(<u>CUSIP Number)</u>
David Goldman
GAMCO Investors, Inc.
One Corporate Center
Rye, New York 10580-1435
(914) 921-5000
(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)
June 9, 2017
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of $\S\S 240.13d-1(e)$, 240.13d-1(f) or 240.13d-1(g), check the following box .

CUSIP No. 632347100 Names of reporting persons
I.R.S. identification nos. of above persons (entities only) Gabelli Funds, LLC I.D. No. 13-4044523 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (b) Sec use only Source of funds (SEE INSTRUCTIONS) 00-Funds of investment advisory clients Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) Citizenship or place of organization New York Number Of Sole voting power : 7 158,500 (Item 5) Shares Beneficially : 8 Shared voting power Owned By Each : 9 Sole dispositive power Reporting 158,500 (Item 5) Person :10 Shared dispositive power With None 11 Aggregate amount beneficially owned by each reporting person 158,500 (Item 5) 12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) 13 Percent of class represented by amount in row (11) 3.79% Type of reporting person (SEE INSTRUCTIONS) CO, IA

CUSIP No. 632347100 Names of reporting persons
I.R.S. identification nos. of above persons (entities only) GAMCO Asset Management Inc. I.D. No. 13-4044521 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a) (b) Sec use only Source of funds (SEE INSTRUCTIONS) 00-Funds of investment advisory clients Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) Citizenship or place of organization New York Number Of Sole voting power : 7 Shares 209,424 (Item 5) : : 8 Beneficially Shared voting power Owned : 9 By Each Sole dispositive power Reporting 224,924 (Item 5) :10 Person Shared dispositive power With None Aggregate amount beneficially owned by each reporting person 224,924 (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) 12

13

Percent of class represented by amount in row (11)

Type of reporting person (SEE INSTRUCTIONS) IA, CO

			Teton Advisors, Inc.	I.D. No. 13-4008049
2	Check the appropriate box if a member	er of a group (SEE INSTRUCTIONS)		(a)
			(b)	
3	Sec use only			
4	Source of funds (SEE INSTRUCTION 00 – Funds of investment advisory clie			
5	Check box if disclosure of legal proceed	edings is required pursuant to items 2 (d) or 2	(e)	
6	Citizenship or place of organization Delaware			
	Number Of	: 7	Sole voting power	
	Shares	: :	213,736 (Item 5)	
	Beneficially	<u>:</u> : 8	Shared voting power	
	Owned	:	None	
	By Each	<u>:</u> : 9	Sole dispositive power	
	Reporting	: :	213,736 (Item 5)	
	Person	: :10	Shared dispositive power	
	With	: :	None	
	Aggregate amount beneficially owned	: by each reporting person		
	213,736 (Item 5)			
	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)			
	Percent of class represented by amoun	nt in row (11)		
	5.11%			
	Type of reporting person (SEE INSTE	RUCTIONS)		

g persons			
n nos. of above persons (entities only)	GGCP, I	nc. I.D. No. 13-3056041	
riate box if a member of a group (SEE INSTRUCTION			(a)
	(b)		
EE INSTRUCTIONS)			
sure of legal proceedings is required pursuant to item	? (d) or 2 (e)		
e of organization			
ber Of : 7	Sole voting power		
ares :	None (Item 5)		
ficially : 8	Shared voting power		
vned :	None		
Each : 9	Sole dispositive power		
orting :	None (Item 5)		
rson :10	Shared dispositive power	er	
ith :	None		
: beneficially owned by each reporting person			
None (Item 5)			
Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X			
presented by amount in row (11)			
person (SEE INSTRUCTIONS)			
person (SEE INSTRUCT	TIONS)	TIONS)	TIONS)

1	No. 632347100 Names of reporting persons			
-	I.R.S. identification nos. of above pers	ons (entities only)		
	40.400=000		GAMCO Investors, Inc.	I.D. No.
	13-4007862 Check the appropriate box if a member	er of a group (SEE INSTRUCTIONS)		(a)
	Check the appropriate box if a member	er of a group (SEE INSTRUCTIONS)		(a)
			(b)	
3	Sec use only			
4	Source of funds (SEE INSTRUCTION None	NS)		
	- 1			
5	Check box if disclosure of legal proceed	edings is required pursuant to items 2 (d) or 2	(e)	
6	Citizenship or place of organization			
	Delaware			
	Number Of	: 7	Sole voting power	
		:		
	Shares	: •	None (Item 5)	
	Beneficially	: 8	Shared voting power	
	Owned	:		
	Owned	: :	None	
	By Each	: 9	Sole dispositive power	
	Reporting	:	None (Item 5)	
		· :	None (Reili 5)	
	Person	:10	Shared dispositive power	
	With	: :	None	
		: :	TVOIC	
11	Aggregate amount beneficially owned	by each reporting person		
	None (Item 5)			
12	Check box if the aggregate amount in (SEE INSTRUCTIONS) X	row (11) excludes certain shares		
12	(SEE INSTRUCTIONS) X			
13	Percent of class represented by amour	nt in row (11)		
10	referred of class represented by union	K III TOW (II)		
	0.00%			
14	Type of reporting person (SEE INSTE	RUCTIONS)		
	HC, CO	,		
			c.	
			6	

CUSIP No. 632347100 Names of reporting persons
I.R.S. identification nos. of above persons (entities only) Associated Capital Group, Inc. I.D. No. 47-3965991 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a) (b) Sec use only Source of funds (SEE INSTRUCTIONS) Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) Citizenship or place of organization Delaware Number Of : 7 Sole voting power None (Item 5) Shares Beneficially : 8 Shared voting power Owned None : 9 By Each Sole dispositive power Reporting None (Item 5) Person :10 Shared dispositive power With None Aggregate amount beneficially owned by each reporting person None (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) \boldsymbol{X} 12 Percent of class represented by amount in row (11) 0.00%

Type of reporting person (SEE INSTRUCTIONS) HC, CO

CUSIP	No. 632347100				
1	Names of reporting persons				
	I.R.S. identification nos. of above pers	sons (entities only)			
			Mario J. Gabelli		
2	Check the appropriate box if a memb	er of a group (SEE INSTRUCT)	ONS)	(a)	
			(b)		
			(0)		
3	Sec use only				
4	,	Source of funds (SEE INSTRUCTIONS)			
	None				
- 5	Check box if disclosure of legal proceed	edings is required nursuant to it	ems 2 (d) or 2 (e)		
3	Check box it disclosure of legal proces	tunigs is required pursuant to it	.ms 2 (u) or 2 (c)		
6	Citizenship or place of organization				
	USA				
	Number Of	:7	Sole voting power		
	Number Of	: /	Sole voting power		
	Shares	:	None (Item 5)		
		<u>:</u>	` ,		
	Beneficially	: 8	Shared voting power		
	Owned	:	N		
	Owned	:	None		
	By Each	: 9	Sole dispositive power		
	·	:	out dispositive power		
	Reporting	:	None (Item 5)		
	Person	<u>:</u>			
	rcisun	:10	Shared dispositive power		
	With	:	None		
		:	None		
11	Aggregate amount beneficially owned	by each reporting person			
	None (Item 5)				
	Charlaban if the aggregate amount in	(11)ll			
Check box if the aggregate amount in row (11) excludes certain sh (SEE INSTRUCTIONS) X					
12	(SEE INSTRUCTIONS) A				
13	Percent of class represented by amoun	nt in row (11)			
	0.00%				
14	Type of reporting person (SEE INSTI	OLICTIONS)			
14	IN	XUCTIONS)			

This Amendment No. 10 to Schedule 13D on the Common Stock of Nathan's Famous, Inc. (the "Issuer") is being filed on behalf of the undersigned to amend the Schedule 13D, as amended (the "Schedule 13D, as amended to a schedule 13D, as amended to a schedule 13D, as a schedule 13D, 13D"), which was originally filed on July 9, 2009. Unless otherwise indicated, all capitalized terms used herein but not defined herein shall have the same meanings as set forth in the Schedule 13D.

Identity and Background Item 2.

Item 2 to Schedule 13D is amended, in pertinent part, as follows:

This statement is being filed by Mario J. Gabelli ("Mario Gabelli") and various entities which he

directly or indirectly controls or for which he acts as chief investment officer. These entities, except for LICT Corporation ("LICT), CIBL, Inc. ("CIBL") and ICTC Group, Inc. ("ICTC"), engage in various aspects of the securities business, primarily as investment adviser to various institutional and individual clients, including registered investment companies and pension plans, and as general partner or the equivalent of various private investment partnerships or private funds. Certain of these entities may also make investments for their own accounts.

The foregoing persons in the aggregate often own beneficially more than 5% of a class of equity securities of a particular issuer. Although several of the foregoing persons are treated as institutional investors for purposes of reporting their beneficial ownership on the short-form Schedule 13G, the holdings of those who do not qualify as institutional investors may exceed the 1% threshold presented for filing on Schedule 13G or implementation of their investment philosophy may from time to time require action which could be viewed as not completely passive. In order to avoid any question as to whether their beneficial ownership is being reported on the proper form and in order to provide greater investment flexibility and administrative uniformity, these persons have decided to file their beneficial ownership reports on the more detailed Schedule 13D form rather than on the short-form Schedule 13G and thereby to provide more expansive disclosure than may be necessary.

(a), (b) and (c) - This statement is being filed by one or more of the following persons: GGCP, Inc. ("GGCP"), GGCP Holdings LLC ("GGCP Holdings"), GAMCO Investors, Inc. ("GBL"), Associated Capital Group, Inc. ("AC"), Gabelli Funds, LLC ("Gabelli Funds"), GAMCO Asset Management Inc. ("GAMCO"), Teton Advisors, Inc. ("Teton Advisors"), Gabelli & Company Investment Advisers, Inc. ("GCIA"), G. research, LLC ("G. research"), MJG Associates, Inc. ("MJG Associates"), Gabelli Fundstion, Inc. ("Foundation"), MJG-IV Limited Partnership ("MJG-IV"), Mario Gabelli, LICT, CIBL and ICTC. Those of the foregoing persons signing this Schedule 13D are hereinafter referred to as the "Reporting Persons".

GGCP makes investments for its own account and is the manager and a member of GGCP Holdings which is the controlling shareholder of GBL and AC. GBL, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including certain of those named below. AC, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including certain of those listed below.

GAMCO, a wholly-owned subsidiary of GBL, is an investment adviser registered under the Investment Advisers Act of 1940, as amended ("Advisers Act"). GAMCO is an investment manager providing discretionary managed account services for employee benefit plans, private investors, endowments, foundations and others.

GCIA, a wholly owned subsidiary of AC, is an investment adviser registered under the Advisers Act and serves as a general partner or investment manager to limited partnerships and offshore investment companies and other accounts. As a part of its business, GCIA may purchase or sell securities for its own account. GCIA is a general partner or investment manager of a number of funds or partnerships, including Gabelli Associates Fund, L.P., Gabelli Associates Fund II, L.P., Gabelli Associates Limited, Gabelli Associates Limited II E, ALCE Partners, L.P., Gabelli Capital Structure Arbitrage Fund LP, Gabelli Capital Structure Arbitrage Fund Limited, Gabelli Intermediate Credit Fund L.P., GAMA Select Energy + L.P., GAMCO Medical Opportunities L.P., and Gabelli Multimedia Partners, L.P.

G.research, a wholly owned subsidiary of GCIA, is a broker-dealer registered under the Securities Exchange Act of 1934, as amended ("1934 Act"), which as a part of its business regularly purchases and sells securities for its own account.

Gabelli Funds, a wholly owned subsidiary of GBL, is a limited liability company. Gabelli Funds is an investment adviser registered under the Advisers Act which provides advisory services for The Gabelli Equity Trust Inc., The Gabelli Asset Fund, The GAMCO Growth Fund, The Gabelli Convertible and Income Securities Fund Inc., The Gabelli Value 25 Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC Fund, The GAMCO Global Telecommunications Fund, The Gabelli Gold Fund, Inc., The Gabelli Multimedia Trust Inc., The Gabelli Global Rising Income & Dividend Fund, The Gabelli Capital Asset Fund, The GAMCO International Growth Fund, Inc., The GAMCO Global Growth Fund, The Gabelli Utility Trust, The GAMCO Global Opportunity Fund, The Gabelli Utilities Fund, The Gabelli Dividend Growth Fund, The GAMCO Mathers Fund, The Gabelli Focus Five Fund, The Comstock Capital Value Fund, The Gabelli Dividend and Income Trust, The Gabelli Global Utility & Income Trust, The GAMCO Global Gold, Natural Resources, & Income Trust, The GAMCO Natural Resources Gold & Income Trust, The GDL Fund, Gabelli Enterprise Mergers & Acquisitions Fund, The Gabelli ESG Fund, Inc., The Gabelli Healthcare & Wellness Rx Trust, The Gabelli Global Small and Mid Cap Value Trust, Gabelli Value Plus+ Trust, The Gabelli Go Anywhere Trust, Bancroft Fund Ltd. and Ellsworth Growth & Income Fund Ltd. (collectively, the "Funds"), which are registered investment companies. Gabelli Funds is also the investment adviser to the Gabelli Media Mogul NextShares, the Gabelli Food of All Nations NextShares and The GAMCO International SICAV (sub-funds GAMCO Merger Arbitrage and GAMCO All Cap Value), a UCITS III vehicle.

Teton Advisors, an investment adviser registered under the Advisers Act, provides discretionary advisory services to The TETON Westwood Mighty Mitessm Fund, The TETON Westwood Income Fund, The TETON Westwood SmallCap Equity Fund, and The TETON Westwood Mid-Cap Equity Fund.

MJG Associates provides advisory services to private investment partnerships and offshore funds. Mario Gabelli is the sole shareholder, director and employee of MJG Associates. MJG Associates is the Investment Manager of Gabelli International Limited and Gabelli Fund, LDC. Mario J. Gabelli is the general partner of Gabelli Performance Partnership, LP.

The Foundation is a private foundation. Mario Gabelli is the Chairman, a Trustee and the Investment Manager of the Foundation. Elisa M. Wilson is the President of the Foundation.

LICT is a holding company with operating subsidiaries engaged primarily in the rural telephone industry. LICT actively pursues new business ventures and acquisitions. LICT makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is the Chief Executive Officer, a director, and substantial shareholder of LICT.

ICTC is a holding company with subsidiaries in voice, broadband and other telecommunications services, primarily in the rural telephone industry, ICTC makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is a director, and substantial shareholder of ICTC

CIBL is a holding company with interests in telecommunications operations, primarily in the rural telephone industry. CIBL actively pursues new business ventures and acquisitions. CIBL makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is a director, and substantial shareholder of CIBL.

Mario Gabelli is the controlling stockholder, Chief Executive Officer and a director of GGCP and Chairman and Chief Executive Officer of GBL. He is the Executive Chairman of AC. Mario Gabelli is also a member of GGCP Holdings. Mario Gabelli is the controlling shareholder of Teton.

MJG-IV is a family partnership in which Mario Gabelli is the general partner. Mario Gabelli has less than a 100% interest in MJG-IV. MJG-IV makes investments for its own account. Mario Gabelli

disclaims ownership of the securities held by MJG-IV beyond his pecuniary interest.

The Reporting Persons do not admit that they constitute a group.

GAMCO is a New York corporation and GBL, AC, GCIA, and Teton Advisors are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. GGCP is a Wyoming corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. GGCP Holdings is a Delaware limited liability corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. Gresearch is a Delaware limited liability company having its principal officers at One Corporate Center, Rye, New York 10580. Gabelli Funds is a New York limited liability company having its principal business office at One Corporate Center, Rye, New York 10580. MJG Associates is a Connecticut corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. The Foundation is a Nevada corporation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501. LICT is a Delaware corporation having its principal place of business as 401 Theodore Fremd Avenue, Rye, New York 10580. CIBL, Inc. is a Delaware corporation having its principal place of business as 165 West Liberty Street, Suite 220, Reno, NV 89501. ICTC Group Inc. is a Delaware corporation having its principal place of business as 556 Main Street, Nome, North Dakota 58062.

For information required by instruction C to Schedule 13D with respect to the executive officers and directors of the foregoing entities and other related persons (collectively, "Covered Persons"), reference is made to Schedule I annexed hereto and incorporated herein by reference

- (d) Not applicable
- (e) Not applicable.
- (f) Reference is made to Schedule I hereto.

Item 3. Source and Amount of Funds or Other Consideration

Item 3 to Schedule 13D is amended, in pertinent part, as follows:

The Reporting Persons used an aggregate of approximately \$1,220,287 to purchase the additional Securities reported as beneficially owned in Item 5 since the most recent filing on Schedule 13D. GAMCO and Gabelli Funds used approximately \$671,729 and \$91,770, respectively, of funds that were provided through the accounts of certain of their investment advisory clients (and, in the case of some of such accounts at GAMCO, may be through borrowings from client margin accounts) in order to purchase the additional Securities for such clients. Teton Advisors used approximately \$456,788 funds of investment advisory clients to purchase the additional Securities reported by it.

Item 5 Interest In Securities Of The Issuer

Item 5 to Schedule 13D is amended, in pertinent part, as follows:

(a) The aggregate number of Securities to which this Schedule 13D relates is 597,160 shares, representing 14.29% of the 4,179,050 shares outstanding as reported in the Issuer's most recent Form 10-K for the fiscal year ended March 26, 2017. The Reporting Persons beneficially own those Securities as follows:

Name Shares of % of Class of Common Stock Common GAMCO 224,924 5.38% Gabelli Funds 158,500 3.79% Teton Advisors 213,736

Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons. GCIA is deemed to have beneficial ownership of the Securities owned beneficially by G.research. AC, GBL and GGCP are deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Mario Gabelli and the Foundation.

(b) Each of the Reporting Persons and Covered Persons has the sole power to vote or direct the vote and sole power to dispose or to direct the disposition of the Securities reported for it, either for its own benefit or for the benefit of its investment clients or its partners, as the case may be, except that (i) GAMCO does not have the authority to vote 15,500 of the reported shares, (ii) at any time, the Proxy Voting Committee of each such Fund may take and exercise in its sole discretion the entire voting power with respect to the shares held by such fund under special circumstances such as regulatory considerations, and (iii) the power of Mario Gabelli, AC, GBL, and GGCP is indirect with respect to Securities beneficially owned directly by other Reporting Persons.

(c) Information with respect to all transactions in the Securities which were effected during the past sixty days or since the most recent filing on Schedule 13D, whichever is less, by each of the Reporting Persons and Covered Persons is set forth on Schedule II annexed hereto and incorporated herein by reference.

(e) Not applicable.

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: June 12, 2017

GGCP, INC. MARIO J. GABELLI

By:<u>/s/ David Goldman</u> David Goldman Attorney-in-Fact

TETON ADVISORS, INC. GABELLI FUNDS, LLC

By:<u>/s/ David Goldman</u> David Goldman General Counsel – Gabelli Funds, LLC Counsel-Teton Advisors, Inc.

GAMCO INVESTORS, INC.

By:<u>/s/ Kevin Handwerker</u> Kevin Handwerker

General Counsel & Secretary - GAMCO Investors, Inc.

ASSOCIATED CAPITAL GROUP, INC. GAMCO ASSET MANAGEMENT INC. GABELLI & COMPANY INVESTMENT ADVISERS, INC.

By:/s/ Douglas R. Jamieson Douglas R. Jamieson

President & Chief Executive Officer – Associated Capital

Group, Inc.
President – GAMCO Asset Management Inc.

President – Gabelli & Company Investment Advisers, Inc.

SCHEDULE I

Information with Respect to Executive

Officers and Directors of the Undersigned
Schedule I to Schedule 13D is amended, in pertinent part, as follows:

The following sets forth as to each of the executive officers and directors of the undersigned: his name; his business address; his present principal occupation or employment and the name, principal business and address of any corporation or other organization in which such employment is conducted. Unless otherwise specified, the principal employer of each such individual is GAMCO Asset Management Inc., Gabelli Funds, LLC, Gabelli & Company Investment Advisers, Inc., Gresearch, LLC, Teton Advisors, Inc., Associated Capital Group, Inc. or GAMCO Investors, Inc., the business address of each of which is One Corporate Center, Rye, New York 10580, and each such individual identified below is a citizen of the United States. To the knowledge of the undersigned, during the last five years, no such person has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors), and no such person was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction as a result of which he was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities law or finding any violation with respect to such laws except as reported in Item 2(d) and (e) of this Schedule 13D.

Directors

Edwin L. Artzt Former Chairman and Chief Executive Officer

Procter & Gamble Company 900 Adams Crossing Cincinnati, OH 45202

Raymond C. Avansino Chairman & Chief Executive Officer

E.L. Wiegand Foundation 165 West Liberty Street Reno, NV 89501

Leslie B. Daniels

c/o GAMCO Investors, Inc. One Corporate Center Rye, NY 10580

Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Mario J. Gabelli

Executive Chairman & Chief Executive Officer of Associated Capital Group, Inc.

Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.

Director

c/o GAMCO Investors, Inc. One Corporate Center Rye, NY 10580 Elisa M. Wilson

Eugene R. McGrath Former Chairman and Chief Executive Officer

Consolidated Edison, Inc. 4 Irving Place New York, NY 10003

Robert S. Prather President & Chief Executive Officer

Heartland Media, LLC 1843 West Wesley Road Atlanta, GA 30327

Officers:

Mario J. Gabelli Chairman and Chief Executive Officer

Henry G. Van der Eb Senior Vice President Bruce N. Alpert Senior Vice President Agnes Mullady Senior Vice President

Kevin Handwerker Executive Vice President, General Counsel and Secretary

GAMCO Asset Management Inc.

Directors:

Douglas R. Jamieson Regina M. Pitaro William S. Selby

Officers:

Chief Executive Officer and Chief Investment Officer - Value Portfolios Mario J. Gabelli

Douglas R. Jamieson President, Chief Operating Officer and Managing Director David Goldman General Counsel, Secretary & Chief Compliance Officer

Gabelli Funds, LLC Officers:

Mario J. Gabelli Chief Investment Officer - Value Portfolios

Bruce N. Alpert Executive Vice President and Chief Operating Officer

President and Chief Operating Officer - Open End Fund Division Agnes Mullady

David Goldman General Counsel

Gabelli Foundation, Inc.

Officers

Mario J. Gabelli Chairman, Trustee & Chief Investment Officer

Elisa M. Wilson President Marc Gabelli Trustee Matthew R. Gabelli Trustee Michael Gabelli Trustee

MJG-IV Limited Partnership

Officers

Mario J. Gabelli General Partner

GGCP, Inc.

Mario J. Gabelli

Directors:

Chief Executive Officer and Chief Investment Officer of GGCP, Inc.
Chairman & Chief Executive Officer of GAMCO Investors, Inc.
Executive Chairman & Chief Executive Officer of Associated Capital Group, Inc.
Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.

Marc Gabelli President – GGCP, Inc.

Matthew R. Gabelli Vice President - Trading

G.research, Inc.
One Corporate Center
Rye, NY 10580

Michael Gabelli

President & COO Gabelli & Partners, LLC One Corporate Center Rye, NY 10580

Frederic V. Salerno

Former Vice Chairman and Chief Financial Officer Verizon Communications

Executive Chairman – FCB Financial Corp Vincent S. Tese

Officers:

Mario J. Gabelli Chief Executive Officer and Chief Investment Officer Marc Gabelli Silvio A. Berni

President Vice President, Assistant Secretary and Controller

GGCP Holdings LLC

Members:

GGCP, Inc. Manager and Member

Mario J. Gabelli Member Teton Advisors, Inc.

<u>Directors:</u>

Stephen G. Bondi

Chairman of the Board

Nicholas F. Galluccio Chief Executive Officer and President

Vincent J. Amabile

John Tesoro

Officers:

Nicholas F. Galluccio See above

Michael J. Mancuso Chief Financial Officer

Tiffany Hayden Secretary

Associated Capital Group, Inc.

Directors:

Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Mario J. Gabelli

Executive Chairman of Associated Capital Group, Inc.

Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.

Chairman of The LGL Group, Inc. 2525 Shader Road Marc Gabelli

Orlando, FL 32804

Richard L. Bready Former Chairman and Chief Executive Officer

Nortek, Inc. 50 Kennedy Plaza Providence, RI 02903

Former Chairman - JP Morgan - Global Equity Division Bruce Lisman

Daniel R. Lee Chief Executive Officer

Full House Resorts, Inc. 4670 South Ford Apache Road, Suite 190

Las Vegas, NV 89147

Vice Chairman of the Board Salvatore F. Sodano

Frederic V. Salerno See above

Officers:

Mario J. Gabelli Executive Chairman

Douglas R. Jamieson President and Chief Executive Officer

Patrick Dennis Executive Vice President and Chief Financial Officer

Kevin Handwerker Executive Vice President, General Counsel and Secretary

Agnes Mullady Executive Vice President David Fitzgerald Assistant Secretary

Gabelli & Company Investment Advisers, Inc.

Directors:

Douglas R. Jamieson

Officers:

Douglas R. Jamieson Chief Executive Officer and President

Patrick Dennis Executive Vice President, Chief Financial Officer

Kevin Handwerker Executive Vice President, General Counsel and Secretary

David Fitzgerald Assistant Secretary

G.research, LLC

Officers:

Cornelius V. McGinity President

Patrick Dennis Executive Vice President and Chief Financial Officer

Maria Gigi Controller and Financial Operations Principal

Bruce N. Alpert Vice President Douglas R. Jamieson Secretary

Kevin Handwerker Assistant Secretary David Fitzgerald Assistant Secretary Josephine D. LaFauci Chief Compliance Officer

SCHEDULE II
INFORMATION WITH RESPECT TO
TRANSACTIONS EFFECTED DURING THE PAST SIXTY DAYS OR
SINCE THE MOST RECENT FILING ON SCHEDULE 13D (1)
SHARES PURCHASED AVERAGE
DATE SOLD(-) PRICE(2)

COMMON STOCK-NATHAN'S FAMOUS, INC.

GAMCO ASSET M	ANAGEME	NT INC.
6/09/17	200	61.5000
6/01/17	2,000	63.4110
5/31/17	3,482	63.0000
5/26/17	980	64.9000
5/25/17	1,020	64.9000
5/23/17	700	63.3000
5/22/17	1,518	61.4388
5/22/17	200	61.8750
5/22/17	1,000	61.9500
5/08/17	200-	70.6500
5/03/17	200-	70.3550

TETON ADVISORS, INC 6/09/17 8,790 5/22/17 312 62.2079 61.3269

(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NASDAQ GLOBAL SECURITIES MARKET.

(2) PRICE EXCLUDES COMMISSION.