

NATHANS FAMOUS INC  
Form 8-K  
July 06, 2018

**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): June 29, 2018

Nathan's Famous, Inc.  
(Exact name of registrant as specified in its charter)

Delaware                              001-35962      11-3166443  
(State or Other Jurisdiction (Commission (IRS Employer  
of Incorporation)                      File Number) 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

N/A  
(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))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

**Item 4.01. Changes in Registrant's Certifying Accountant.**

Effective June 29, 2018, the Audit Committee of the Board of Directors of Nathan's Famous, Inc. (the "Company") approved the engagement of Marcum LLP ("Marcum") as the Company's independent registered public accounting firm for the Company's fiscal year ending March 31, 2019, and dismissed Grant Thornton LLP ("Grant") as the Company's independent registered public accounting firm. The change in the Company's independent registered public accounting firm was made to reduce the fees payable by the Company in connection with the audit of its financial statements for the fiscal year ending March 31, 2019.

Grant's audit reports on the Company's consolidated financial statements as of and for the fiscal years ended March 25, 2018 and March 26, 2017 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended March 25, 2018 and March 26, 2017, and the subsequent interim periods through June 29, 2018, there were (i) no disagreements (as described in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) between the Company and Grant on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to Grant's satisfaction, would have caused Grant to make reference thereto in their reports on the financial statements for such years, and (ii) no "reportable events" within the meaning of Item 304(a)(1)(v) of Regulation S-K.

The Company provided Grant with a copy of the disclosures it is making in this Current Report on Form 8-K and requested that Grant furnish a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the statements made herein. A copy of Grant's letter dated July 6, 2018, is filed as Exhibit 16.1 hereto.

During the fiscal years ended March 25, 2018 and March 26, 2017, and the subsequent interim periods through June 29, 2018, neither the Company nor anyone acting on its behalf has consulted with Marcum regarding (i) the application of accounting principles to a specific transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements or the effectiveness of internal control over financial reporting, and neither a written report or oral advice was provided to the Company that Marcum concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issue, (ii) any matter that was the subject of a disagreement within the meaning of Item 304(a)(1)(iv) of Regulation S-K, or (iii) any reportable event within the meaning of Item 304(a)(1)(v) of Regulation S-K.

**Item 9.01**

**Financial Statements and Exhibits.**

(d) Exhibits

Exhibit No. Exhibits

16.1 Letter of Grant Thornton LLP, dated July 6, 2018.

**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.

July 6,  
2018

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)