

MORGANS FOODS INC  
Form SC 13G/A  
September 04, 2008

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**SCHEDULE 13G**

**Under the Securities Exchange Act of 1934  
(Amendment No. 2)\***

Morgan s Foods, Inc  
(Name of Issuer)  
Common Shares, Without Par Value  
(Title of Class of Securities)  
616900106  
(CUSIP Number)  
August 18, 2008  
(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)

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 the disclosures provided in a prior cover page.

\*\* Michael M. Rothenberg and David A. Sackler are filing this Schedule 13G pursuant to Rule 13d-1(b). Moab Capital Partners, LLC and Moab Partners, L.P. are filing this Schedule 13G pursuant to Rule 13d-1(c).

The information required in 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).



CUSIP No. 616900106

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**1** NAMES OF REPORTING PERSONS  
Moab Capital Partners, LLC

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

**2**  
(a)   
(b)

**3** SEC USE ONLY

**4** CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware

**5** SOLE VOTING POWER  
NUMBER OF  
SHARES BENEFICIALLY OWNED BY **6** SHARED VOTING POWER  
0

**7** SOLE DISPOSITIVE POWER  
EACH REPORTING PERSON

**8** SHARED DISPOSITIVE POWER  
WITH:  
0

**9** AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
0

**10** CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

o

**11** PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

0.0%

**12** TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IA

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**1** NAMES OF REPORTING PERSONS  
Moab Partners, L.P.

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

**2**  
(a)   
(b)

**3** SEC USE ONLY

**4** CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware

**5** SOLE VOTING POWER  
NUMBER OF

SHARES BENEFICIALLY OWNED BY **6** SHARED VOTING POWER  
0

EACH REPORTING PERSON **7** SOLE DISPOSITIVE POWER

WITH: **8** SHARED DISPOSITIVE POWER  
0

**9** AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
0

**10** CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

o

**11** PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

0.0%

**12** TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

PN

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**1** NAMES OF REPORTING PERSONS  
Michael M. Rothenberg

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

**2**  
(a)   
(b)

**3** SEC USE ONLY

**4** CITIZENSHIP OR PLACE OF ORGANIZATION  
United States of America

**5** SOLE VOTING POWER

NUMBER OF

SHARES BENEFICIALLY OWNED BY **6** SHARED VOTING POWER  
0

EACH REPORTING PERSON **7** SOLE DISPOSITIVE POWER

WITH: **8** SHARED DISPOSITIVE POWER  
0

**9** AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
0

**10** CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

o

**11** PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

0.0%

**12** TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IN, HC

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**1** NAMES OF REPORTING PERSONS  
David A. Sackler

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

**2**  
(a)   
(b)

**3** SEC USE ONLY

**4** CITIZENSHIP OR PLACE OF ORGANIZATION  
United States of America

SOLE VOTING POWER  
**5**  
NUMBER OF  
SHARES BENEFICIALLY OWNED BY  
SHARED VOTING POWER  
**6**  
0

EACH REPORTING PERSON  
**7** SOLE DISPOSITIVE POWER

WITH:  
**8** SHARED DISPOSITIVE POWER  
0

**9** AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
0

**10** CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

o

**11** PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

0.0%

**12** TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IN, HC

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Item 1.

- (a) Name of Issuer  
Morgan's Foods, Inc.
- (b) Address of Issuer's Principal Executive Offices

24200 Chagrin Boulevard, Suite 126  
Beachwood, Ohio 44122

Item 2.

- (a) Name of Person Filing

This Schedule 13G is being filed on behalf of Moab Capital Partners, LLC ( Moab LLC ); Moab Partners, L.P. ( Moab LP ); Mr. Michael M. Rothenberg and Mr. David A. Sackler (each, a Reporting Person ).

- (b) Address of Principal Business office or, if None, Residence

For each Reporting Person,

15 East 62<sup>nd</sup> Street  
New York, New York 10021

- (c) Citizenship

Moab LLC is a Delaware limited liability company  
Moab LP is a Delaware limited partnership  
Messrs. Rothenberg and Sackler are each United States citizens

- (d) Title of Class Securities

Common Shares

- (e) CUSIP Number

616900106

Item 3. If this statement is filed pursuant to §§ 240.13d-1(b), or 240.13d-2(b) or (c), check whether the person filing is a:

- (a)  Broker or dealer registered under section 15 of the Act (15 U.S.C. 78c).
- (b)  Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).

- (c) o Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d) o Investment company registered under section 8 of the Investment Company Act (15 U.S.C. 80a-8).
- (e) o An investment adviser in accordance with § 240.13d-1(b)(1)(ii)(E).
- (f) o An employee benefit plan or endowment fund in accordance with § 240.13d-1(b)(ii)(F).
- (g) p A parent holding company or control person in accordance with § 240.13d-1(b)(1)(ii)(G).\*
- (h) o A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).
- (i) o A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3).
- (j) o Group in accordance with § 240.13d-1(b)(ii)(J).

\*Messrs. Rothenberg and Sackler are control persons in accordance with §240.13d-1(b)(1)(ii)(G).

Item 4. Ownership

Moab LLC

- (a) Amount beneficially owned: 0
- (b) Percent of class: 0.0%
- (c) Number of shares to which the person has:
  - (i) Sole power to vote or to direct the vote:
  - (ii) Shared power to direct the vote: 0
  - (iii) Sole power to dispose or to direct the disposition of:
  - (iv) Shared power to dispose or to direct the disposition of: 0

Moab LP

- (a) Amount beneficially owned: 0
  - (b) Percent of class: 0.0%
-

- (c) Number of shares to which the person has:
  - (i) Sole power to vote or to direct the vote:
  - (ii) Shared power to direct the vote: 0
  - (iii) Sole power to dispose or to direct the disposition of:
  - (iv) Shared power to dispose or to direct the disposition of: 0

Michael M. Rothenberg

- (a) Amount beneficially owned: 0
- (b) Percent of class: 0.0%

- (c) Number of shares to which the person has:
  - (i) Sole power to vote or to direct the vote:
  - (ii) Shared power to direct the vote: 0
  - (iii) Sole power to dispose or to direct the disposition of:
  - (iv) Shared power to dispose or to direct the disposition of: 0

David A. Sackler

- (a) Amount beneficially owned: 0
- (b) Percent of class: 0.0%
- (c) Number of shares to which the person has:
  - (i) Sole power to vote or to direct the vote:
  - (ii) Shared power to direct the vote: 0
  - (iii) Sole power to dispose or to direct the disposition of:
  - (iv) Shared power to dispose or to direct the disposition of: 0

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class securities, check the following box

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

N/A

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company.

N/A

Item 8. Identification and Classification of Members of the Group.

N/A

Item 9. Notice of Dissolution of Group.

N/A

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 or with the effect of changing or influencing the control of the issuer and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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**SIGNATURE**

Date: September 3, 2008

Moab Partners, L.P.

By: Moab Capital Partners, LLC,  
its General Partner

By: /s/Michael M. Rothenberg  
Michael M. Rothenberg, Managing  
Director

Moab Capital Partners, LLC

By: /s/Michael M. Rothenberg  
Michael M. Rothenberg, Managing  
Director

/s/Michael M. Rothenberg  
Michael M. Rothenberg

/s/David A. Sackler  
David A. Sackler

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**Exhibit A**

Joint Filing Agreement Pursuant to Rule 13d-1

This agreement is made pursuant to Rule 13d-1(k)(1) under the Securities and Exchange Act of 1934, as amended (the Act ) by and among the parties listed below, each referenced to herein as a Joint Filer. The Joint Filers agree that a statement of beneficial ownership as required by Sections 13(g) or 13(d) of the Act and the Rules thereunder may be filed on each of their behalf on Schedule 13G or Schedule 13D, as appropriate, and that said joint filing may thereafter be amended by further joint filings. The Joint Filers state that they each satisfy the requirements for making a joint filing under Rule 13d-1.

Date: September 3, 2008

Moab Partners, L.P.

By: Moab Capital Partners, LLC,  
its General Partner

By: /s/Michael M. Rothenberg  
Michael M. Rothenberg, Managing  
Director

Moab Capital Partners, LLC

By: /s/ Michael M. Rothenberg  
Michael M. Rothenberg, Managing  
Director

/s/Michael M. Rothenberg  
Michael M. Rothenberg

/s/David A. Sackler  
David A. Sackler