

NATHANS FAMOUS INC
Form SC TO-I/A
October 19, 2015

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE TO
(Rule 14d-100)

TENDER OFFER STATEMENT UNDER SECTION 14(d)(1) OR 13(e)(1)
OF THE SECURITIES EXCHANGE ACT OF 1934

(Amendment No. 1)

NATHAN'S FAMOUS, INC.
(Name of Subject Company)

NATHAN'S FAMOUS, INC.
(Names of Filing Persons - Offeror)

Common Stock, \$.01 Par Value
(Title of Class of Securities)

632347100
(CUSIP Number of Class of Securities)

Eric Gatoff
Chief Executive Officer
Nathan's Famous, Inc.
One Jericho Plaza
Jericho, New York 11753
(516) 338-8500
(Name, Address and Telephone Number of Person Authorized

to Receive Notices and Communications on Behalf of Filing Persons)

Copies To:
Steve Wolosky, Esq.
Olshan Frome Wolosky LLP
Park Avenue Tower, 65 East 55th Street
New York, New York 10022
(212) 451-2300

CALCULATION OF FILING FEE:

| | |
|--------------------------|-------------------------|
| Transaction Valuation(1) | Amount of Filing Fee(2) |
| \$18,000,000 | \$2,091.60 |

(1) The transaction value is estimated only for purposes of calculating the filing fee. The transaction value was calculated assuming that 500,000 outstanding shares of common stock, par value \$.01 per share, will be purchased at the maximum tender offer price of \$36.00 per share.

(2) The amount of the filing fee, calculated in accordance with Rule 0-11 under the Securities Exchange Act of 1934, as amended, equals 0.00011620 multiplied by the proposed maximum offering price.

Check the box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid: \$2,091.60

Form or Registration No.: Schedule TO

Filing Party: Nathan's Famous, Inc.

Date Filed: September 18, 2015

Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transactions to which the statement relates:

third party tender offer subject to Rule 14d-1.

issuer tender offer subject to Rule 13e-4.

going private transaction subject to Rule 13e-3.

amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of a tender offer:

If applicable, check the appropriate box(es) below to designate the appropriate rule provision(s) relied upon:

Rule 13e-4(i) (Cross-Border Issuer Tender Offer)

Rule 14d-1(d) (Cross-Border Third-Party Tender Offer)

INTRODUCTION

This Amendment No. 1 (this “Amendment”) amends and supplements the Tender Offer Statement on Schedule TO originally filed with the Securities and Exchange Commission on September 18, 2015 (together with any subsequent amendments and supplements thereto, the “Schedule TO”), which relates to the offer (the “Offer”) by Nathan’s Famous, Inc. (the “Company”) to purchase up to 500,000 shares of its common stock, \$.01 par value per share, at a price not less than \$33.00 nor greater than \$36.00 per share, net to the seller in cash, less any applicable withholding taxes and without interest, upon the terms and subject to the conditions set forth in the Offer to Purchase for Cash dated September 18, 2015, a copy of which is attached hereto as Exhibit (a)(1)(A), and in the related Letter of Transmittal, a copy of which is attached hereto as Exhibit (a)(1)(B).

Except as otherwise set forth in this Amendment, the information set forth in the Schedule TO remains unchanged and is incorporated herein by reference to the extent relevant to the items in this Amendment. Capitalized terms used but not defined herein have the meanings ascribed to them in the Schedule TO. This Amendment should be read together with the Schedule TO.

Items 1 through 11.

(a) Items 1 through 11 of the Schedule TO are hereby amended and supplemented by adding the following text thereto:

On October 19, 2015, the Company extended the expiration of the Offer. The Offer was previously scheduled to expire at Midnight, Eastern Time, on October 16, 2015. The Expiration Date of the Offer is extended to 5:00 p.m., Eastern Time, on November 16, 2015, unless further extended. The Depositary has advised us that, as of the close of business on October 16, 2015, 508 shares of common stock had been validly tendered and not validly withdrawn (none of which were tendered by notice of guaranteed delivery), representing less than 1.0% of the outstanding common stock of the Company.

Item 12

Item 12 of the Schedule TO is hereby amended and supplemented by adding the following exhibit:

(a)(5)(C) Press Release dated October 19, 2015.

SIGNATURE

After due 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.

Date: October 19, 2015

NATHAN'S FAMOUS, INC.

| | |
|--------|---|
| By: | /s/ Ronald G. DeVos |
| Name: | Ronald G. DeVos |
| Title: | Vice President - Finance and Chief Financial Officer |

Exhibit Index

The following are attached as exhibits to this Schedule TO:

- (a) (1) (A) Offer to Purchase for Cash, dated September 18, 2015.*
- (B) Letter of Transmittal (including Guidelines for Certification of Taxpayer Identification Number on Form W-9).*
- (C) Notice of Guaranteed Delivery.*
- (D) Form of letter to brokers, dealers, commercial banks, trust companies and other nominees.*
- (E) Form of letter to be used by brokers, dealers, commercial banks, trust companies and other nominees to their clients.*
- (F) Form of letter to stockholders.*
- (5) (A) Press Release dated September 11, 2015 (Incorporated by reference to the Company's Current Report on Form 8-K, filed on September 11, 2015).
- (B) Press Release dated September 18, 2015.*
- (C) Press Release dated October 19, 2015.
- (b) Not applicable.
- (d) (1) Rights Agreement, dated as of June 5, 2013, between the Company and AST, as Rights Agent, which includes form of Rights Certificate as Exhibit A and the Summary of Rights to Purchase as Exhibit B (Incorporated by reference to Exhibit 4.2 to the Company's Current Report on Form 8-K, filed on June 11, 2013).
- (2) Indenture, dated as of March 10, 2015, by and among the Company, certain of its wholly owned subsidiaries, as guarantors, and U.S. Bank National Association, a National Banking Association, as trustee and collateral trustee (including the form of Note) (Incorporated by reference to Exhibit 4.1 to the Company's Current Report on Form 8-K, filed March 12, 2015).
- (3) The Company's 2010 Stock Incentive Plan (Incorporated by reference to Exhibit A to the Company's Proxy Statement on Schedule 14A, filed on July 23, 2010).
- (4) Amendment to the Company's 2010 Stock Incentive Plan (Incorporated by reference to Exhibit A to the Company's Proxy Statement on Schedule 14A, filed on July 23, 2012).
- (5)

401K Plan and Trust (Incorporated by reference to Exhibit 10.5 to the Company's Registration Statement on Form S-1 (No. 33-56976)).

- (6) Employment Agreement, dated as of December 15, 2006, by and between the Company and Howard M. Lorber (Incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K, filed on December 18, 2006).
- (7) Amendment, dated as of November 1, 2012, to the Employment Agreement, dated as of December 15, 2006, by and between the Company and Howard M. Lorber (Incorporated by reference to Exhibit 10.1 to the Company's Quarterly Report on Form 10-Q, filed on November 2, 2012).
- (8) Employment Agreement, dated as of December 15, 2006, by and between the Company and Eric Gatoff (Incorporated by reference to Exhibit 10.2 to the Company's Current Report on Form 8-K, filed on December 18, 2006).
- (9) Amendment, dated as of August 3, 2010, to the Employment Agreement, dated as of December 15, 2006, by and between the Company and Eric Gatoff (Incorporated by reference to Exhibit 10.1 to the Company's Quarterly Report on Form 10-Q, filed on August 6, 2010).
- (10) Restricted Stock Agreement with Howard M. Lorber, dated November 1, 2012 (Incorporated by reference to Exhibit 10.2 to the Company's Quarterly Report on Form 10-Q, filed on November 2, 2012).
- (11) Restricted Stock Agreement with Eric Gatoff, dated June 4, 2013 (Incorporated by reference to Exhibit 10.27 to the Company's Annual Report on Form 10-K, filed on June 14, 2013).
- (12) Transition Agreement and Release with Wayne Norbitz, dated as of June 10, 2015 (Incorporated by reference to Exhibit 10.24 to the Company's Annual Report on Form 10-K, filed on June 12, 2015).
- (13) Consulting Agreement with Wayne Norbitz, dated as of June 10, 2015 (Incorporated by reference to Exhibit 10.25 to the Company's Annual Report on Form 10-K, filed on June 12, 2015).

(g) None.

(h) Not applicable.

* Filed with Schedule TO dated September 18, 2015

