

MORGANS FOODS INC  
Form 15-12B  
May 27, 2014  
UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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FORM 15

**CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER SECTION 12(g) OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF DUTY TO FILE REPORTS UNDER SECTIONS 13 AND 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.**

Commission File Number 1-08395

**Morgan's Foods, Inc.**

(Exact name of registrant as specified in its charter)

**4829 Galaxy Parkway, Suite S**

**Cleveland, OH 44128**

**(216) 359-9000**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**Common Share, without par value**

(Title of each class of securities covered by this Form)

**None**

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(Titles of all other classes of securities for which a duty to file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

Rule 12g-4(a)(1)

Rule 12g-4(a)(2)

Rule 12h-3(b)(1)(i)

Rule 12h-3(b)(1)(ii)

Rule 15d-6

Approximate number of holders of record as of the certification or notice date: **1**

Pursuant to the requirements of the Securities Exchange Act of 1934, Morgan's Foods, Inc. has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

Date: May 27, 2014 By: /s/ Kenneth L. Hignett  
Executive Vice President,  
Chief Financial Officer and Secretary