

FORM 4

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

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

OMB APPROVAL	
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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934,
 Section 17(a) of the Public Utility Holding Company Act of 1935 or
 Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person * Bernard Lerner			2. Issuer Name and Ticker or Trading Symbol Morgan's Foods, Inc. [MR]		5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director <input type="checkbox"/> Officer (give title below) <input type="checkbox"/> 10% Owner <input type="checkbox"/> Other (specify below)	
(Last) 10175 Phillip Parkway	(First) Phillip	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 02/26/2004			
(Street) Streetsboro, OH 44241			4. If Amendment, Date Original Filed (Month/Day/Year) 02/26/2004		6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person	
(City)	(State)	(Zip)	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned			

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction (s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Shares								70,166	I	Trustee, Bernard Lerner Trust
Common Shares								32,900	D	
Common Shares (1)	12/01/2003		S		500	D	\$\$1.49	6,217	I	Wife
Common Shares (1)	12/01/2003		S		117	D	\$\$1.50	6,100	I	Wife
Common Shares (1)	12/02/2003		S		100	D	\$\$1.50	6,000	I	Wife
Common Shares (1)	12/03/2003		S		1,000	D	\$\$1.50	5,000	I	Wife
Common Shares (1)	12/04/2003		S		3,000	D	\$\$1.60	2,000	I	Wife
Common Shares	12/09/2003		S		2,000	D	\$\$1.50	0	I	Wife

(1)																			
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Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price Derivative Security (Instr. 5)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Bernard Lerner 10175 Phillip Parkway Streetsboro, OH 44241	X			

Signatures

/s/ Bernard Lerner

05/28/2004

**Signature of Reporting Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff (a).

(1) This Form 4 amends a form filed on February 26, 2004, which incorrectly included in Mr. Lerner's beneficial ownership shares which his wife owned at the time of their marriage more than seven years ago and that she sold in December 2003. The aforesaid shares owned by Mr. Lerner's wife had never been included in any Form 3 or 4 filed by Mr. Lerner prior to the February 2004 Form 4. Such shares were mistakenly included in the aforesaid Form 4 since, as indicated above, they had been sold in December 2003. This Form 4 accurately reports Mr. Lerner's current beneficial ownership of shares of the Company and reports the December 2003 sale of his wife's shares.