
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 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): March 25, 2008

SBARRO, INC.

(Exact Name of Registrant as Specified in Its Charter)

New York

(State or Other Jurisdiction of Incorporation)

333-142081

(Commission File Number)

11-2501939

(IRS Employer Identification No.)

401 Broad Hollow Road, Melville, New York

(Address of Principal Executive Offices)

11747-4714

(Zip Code)

(631) 715-4100

(Registrant's Telephone Number, Including Area Code)

(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))
-
-

Item 7.01 Regulation FD Disclosure

Sbarro, Inc. (the “Company”) is furnishing under Item 7.01 of this Current Report on Form 8-K the information included as Exhibit 99.1, which information is incorporated by reference herein. This information, which has not been previously publicly reported, will be furnished to investors in connection with the Company’s participation in an investor conference on March 26, 2008. The slide presentation for this investor conference will be made available on the Company’s website at www.sbarro.com.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

99.1 Recent Developments

The information in this Current Report on Form 8-K, including the information under Item 7.01 and Exhibit 99.1 attached hereto, is being furnished and shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or otherwise subject to the liabilities of that Section, nor shall such information or attachment be deemed incorporated by reference in any filing by the Company under the Securities Act of 1933, as amended, or the Exchange Act, except as expressly set forth by specific reference in such filing.

SIGNATURES

According to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized on March 25, 2008.

SBARRO, INC.

/s/ Anthony J. Puglisi

By: Anthony J. Puglisi

Its: Vice President and
Chief Financial Officer

Recent Developments

As a result of the consummation of a merger in January 2007 (the “Merger”), we are required to present our results under GAAP for the year to date 2007 as two separate periods. Our Predecessor financial period refers to the period from January 1 through January 30, 2007 prior to consummation of the Merger. Our Successor financial period refers to the period from January 31 through December 30, 2007 following consummation of the Merger. The combined period refers to the combined Predecessor and Successor period of January 1 through December 30, 2007.

Our total combined revenues are expected to be approximately \$105 million and \$359 million for the thirteen weeks ended and the year ended December 30, 2007, respectively. Our same-store sales growth declined approximately 1.8% for the thirteen weeks ended December 30, 2007. Our same store sales for the year ended December 30, 2007 increased 1.5%. As of December 30, 2007, we have 1,030 restaurants of which 506 were Company-owned and 524 were franchised.

The amounts disclosed above are preliminary estimates, based on data obtained to date, have not been audited or independently reviewed and are subject to revision as additional data becomes available. As a result, the actual amounts of total revenues, same-store sales growth and store count may differ materially from the amounts disclosed above.