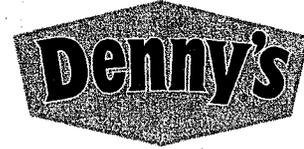


203 East Main Street, Spartanburg, SC 29319
864-597-8000

1202

August 12, 2002



VIA OVERNIGHT AIRBORNE EXPRESS

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

RECEIVED
OFFICE OF THE SECRETARY

AUG 12 2002

Dear Mr. Katz:

Enclosed for filing with the Commission are manually signed and notarized originals of Statements Under Oath of Nelson J. Marchioli, President and Chief Executive Officer, and Andrew F. Green, Senior Vice President, Chief Financial Officer of Denny's Corporation (formerly Advantica Restaurant Group, Inc.) as required by the Commission Order issued June 27, 2002 (File No. 4-460).

Please date stamp and return the enclosed copy of this letter to confirm your receipt of these filings.

Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Scott Melton".

J. Scott Melton
Assistant General Counsel
And Assistant Secretary

JSM/kcl

Enclosures

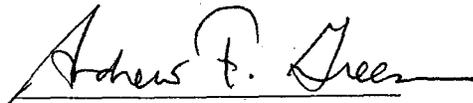
"Great Food and Great Service by Great People... Every Time!"

1202

**STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND
PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES
RELATING TO EXCHANGE ACT FILINGS**

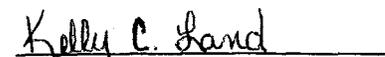
I, Andrew F. Green, the Senior Vice President and Chief Financial Officer of Denny's Corporation (formerly Advantica Restaurant Group, Inc.), state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Denny's Corporation, and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - annual report on Form 10-K of Denny's Corporation (formerly Advantica Restaurant Group, Inc.) for the year ended December 26, 2001;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Denny's Corporation (formerly Advantica Restaurant Group, Inc.) filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.


Andrew F. Green
August 12, 2002

Subscribed and sworn to
before me this 12th day of
August, 2002.

RECEIVED
OFFICE OF THE SECRETARY
AUG 12 2002


Notary Public

My Commission Expires:

May 11, 2009