



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

DIVISION OF  
CORPORATION FINANCE

September 23, 2024

Kirk Tanner  
President, Chief Executive Officer and Director  
The Wendy's Company  
One Dave Thomas Blvd.  
Dublin, OH 43017

**Re: The Wendy's Company**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 4, 2024**  
**File No. 001-02207**

Dear Kirk Tanner:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Disclosure Review Program