



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

DIVISION OF  
CORPORATION FINANCE

December 17, 2010

Mr. F. Mark Wolfinger  
Chief Financial Officer  
203 East Main Street  
Spartanburg, South Carolina 29319-0001

**Re: Denny's Corporation**  
**Form 10-K for the year ended December 30, 2009**  
**Filed March 12, 2010**  
**File No. 000-18051**

Dear Mr. Wolfinger:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile  
(864) 597-8850