



DIVISION OF  
CORPORATION FINANCE

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

October 18, 2010

Via Mail and Fax

Stephen E. Hare  
Senior Vice President and Chief Financial Officer  
Wendy's/Arby's Group, Inc.  
1155 Perimeter Center West  
Atlanta, GA 30338

**Re: Wendy's/Arby's Group, Inc.  
Form 10-K for the Fiscal Year Ended January 3, 2010  
Filed March 4, 2010  
File No. 001-02207**

Dear Mr. Hare:

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

Sincerely,

Lyn Shenk  
Branch Chief