

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

February 7, 2019

Gunther Plosch Chief Financial Officer The Wendy's Company One Dave Thomas Blvd. Dublin, Ohio 43017

Re: The Wendy's Company
Form 10-Q for the Fiscal Quarter Ended September 30, 2018
Filed November 6, 2018
File No. 001-02207

Dear Mr. Plosch:

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 Office of Transportation and Leisure