

Mail Stop 3561

March 16, 2007

Kerrii B. Anderson  
Executive Vice President and Chief Financial Officer  
Wendy's International, Inc.  
P.O. Box 256  
4288 West Dublin-Granville Road  
Dublin, Ohio 43017-0256

**Re: Wendy's International, Inc.**  
**File No. 1-8116**  
**Form 10-K: For the Year Ended January 1, 2006**

Dear Ms. Anderson:

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

Sincerely,

Michael Fay  
Branch Chief