



DIVISION OF  
CORPORATION FINANCE

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

January 16, 2014

Via E-mail

Steven B. Graham  
Senior Vice President and Chief Accounting Officer  
The Wendy's Company  
One Dave Thomas Blvd.  
Dublin, OH 43017

**Re: The Wendy's Company  
Form 10-K for Fiscal Year Ended December 30, 2012  
Filed February 28, 2013  
File No. 001-02207**

Dear Mr. Graham:

We have reviewed your response letter dated January 3, 2014 and have the following comment. Please respond to this letter within ten business days by confirming that you will revise your document in future filings. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to the comment, we may have additional comments.

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies, page 64

1. We note your response to prior comment 1. Please expand your disclosure in your Form 10-K for the fiscal year ended January 1, 2014 to disclose the effect of the corrections on each financial statement line item and per-share amounts affected for each period presented in your filing. Please also revise to disclose the nature of the income tax and depreciation adjustments.

Please contact Stephen Kim at (202) 551-3291 if you have any questions. You may also contact me at (202) 551-3380.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief