



DIVISION OF  
CORPORATION FINANCE

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

September 12, 2022

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

**Re: The Wendy's Company**  
**Form 10-K for the Fiscal Year Ended January 2, 2022**  
**Filed March 1, 2022**  
**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 Trade & Services