



DIVISION OF
CORPORATION FINANCE

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

September 23, 2024

Kirk Tanner
President, Chief Executive Officer and Director
The Wendy's Company
One Dave Thomas Blvd.
Dublin, OH 43017

Re: The Wendy's Company
Definitive Proxy Statement on Schedule 14A
Filed April 4, 2024
File No. 001-02207

Dear Kirk Tanner:

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
Disclosure Review Program