



DIVISION OF  
CORPORATION FINANCE

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

June 15, 2020

Robert P. Verostek  
Senior Vice President and Chief Financial Officer  
Denny's Corporation  
203 East Main Street  
Spartanburg, South Carolina 29319-0001

**Re: Denny's Corporation**  
**Registration Statement on Form S-3**  
**Filed June 8, 2020**  
**File No. 333-239004**

Dear Mr. Verostek:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Cara Wirth at (202) 551-7127 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Justin W. Chairman, Esq.