



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

DIVISION OF  
CORPORATION FINANCE

February 23, 2021

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

**Re: Denny's Corporation**  
**Form 10-K for the Fiscal Year Ended December 25, 2019**  
**Filed February 24, 2020**  
**File No. 0-18051**

Dear Mr. Verostek:

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