



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3010

March 17, 2009

J. Scott Melton
Assistant General Counsel,
Corporate Governance Officer
and Secretary
Denny's Corporation
203 East Main Street
Spartanburg, SC 29319

Re: Denny's Corporation
Incoming letter dated January 16, 2009

Dear Mr. Melton:

This is in response to your letters dated January 16, 2009 and February 23, 2009 concerning the shareholder proposal submitted to Denny's by The Humane Society of the United States. We also have received letters from the proponent dated February 12, 2009 and February 25, 2009. Our response is attached to the enclosed photocopy of your correspondence. By doing this, we avoid having to recite or summarize the facts set forth in the correspondence. Copies of all of the correspondence also will be provided to the proponent.

In connection with this matter, your attention is directed to the enclosure, which sets forth a brief discussion of the Division's informal procedures regarding shareholder proposals.

Sincerely,

Heather L. Maples
Senior Special Counsel

Enclosure

cc: Leana Stormont
The Humane Society of the United States
2100 L Street, NW
Washington, DC 20037

March 17, 2009

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: Denny's Corporation
Incoming letter dated January 16, 2009

The proposal encourages Denny's to commit to selling at least 10 percent cage-free eggs by volume.

We are unable to concur in your view that Denny's may exclude the proposal under rule 14a-8(i)(7). Accordingly, we do not believe that Denny's may omit the proposal from its proxy materials in reliance on rule 14a-8(i)(7).

Sincerely,

Michael J. Reedich
Special Counsel