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DENNYS CORP
Form 8-K
April 23, 2004

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

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of report (Date of earliest event reported): April 22, 2004

Denny's Corporation

(Exact name of registrant as specified in its charter)

| | | |
|---------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------------------|
| Delaware ----- (State or other jurisdiction of incorporation) | 0-18051 ----- (Commission File Number) | 13-3487402 ----- (IRS Employer Identification No.) |
|---------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------------------|

| | |
|--------------------------------------------------------------------------------------------|-----------------------------------|
| 203 East Main Street, Spartanburg, SC ----- (Address of Principal Executive Offices) | 29319-0001 ----- (Zip Code) |
|--------------------------------------------------------------------------------------------|-----------------------------------|

Registrant's telephone number, including area code: (864) 597-8000

(Former name or former address, if changed since last report)

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Item 7. Financial Statements and Exhibits

(c) Exhibits

Exhibit 99.1 -- Press release issued by Denny's Corporation on
April 22, 2004

Item 9. Regulation FD Disclosure

On April 22, 2004, Denny's Corporation issued a press release regarding its Current Report on Form 8-K dated April 21, 2004, which furnished certain projected financial information under Regulation FD. A copy of the press release is attached as Exhibit 99.1 hereto and incorporated herein by reference.

This report (including Exhibit 99.1 attached hereto) will not be deemed an admission as to the materiality of any information, which is disclosed herein solely with a view toward compliance with Regulation FD.

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Denny's Corporation

Date: April 23, 2004

/s/ Andrew F. Green

Andrew F. Green
Senior Vice President and
Chief Financial Officer

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