

DENNY'S CORPORATION

Shares of Common Stock offered under the Denny's Corporation 2004 Omnibus Incentive Plan

This prospectus relates to shares of common stock of Denny's Corporation that may be granted under the Denny's Corporation 2004 Omnibus Incentive Plan (the "Plan").

Our common stock is traded on the Nasdaq Capital Market under the symbol "DENN."

This document is part of a prospectus covering securities that have been registered under the Securities Act of 1933. This document may be used only in connection with our offer and sale of common stock under the Plan. You cannot use this document to offer or sell common stock that you acquire under the Plan to anyone else.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or determined if this prospectus is truthful or complete. Any representation to the contrary is a criminal offense.

March 31, 2009

Important Information About This Prospectus

This prospectus is part of a registration statement that we filed with the United States Securities and Exchange Commission, or the "SEC." Under the registration statement, we may from time to time issue securities described in this prospectus under the Plan. We may update this prospectus in the future by furnishing you with current information in the form of an appendix to this prospectus. An appendix may add, update, or change information contained in this document. When we deliver an appendix, we will also give you another copy of this prospectus without charge if you request it. If you are a new participant in the Plan, you will be given a copy of this prospectus and any current appendix.

You should carefully read this prospectus and any appendices, together with the additional information described under the heading "WHERE YOU CAN FIND MORE INFORMATION."

You should rely only on the information incorporated by reference or provided in this prospectus or any appendix. We have not authorized anyone to provide you with different information. We are not making an offer of these securities in any state where the offer is not permitted. You should not assume that the information in this prospectus or in any appendix is accurate as of any date other than the dates printed on the front of each such document.

How to Obtain Additional Information

This prospectus incorporates important business and financial information about us that is not included in or delivered with this document. This information is described on page 7 under "WHERE YOU CAN FIND MORE INFORMATION." You can obtain free copies of this information by writing or calling:

Timothy E. Flemming
Senior Vice President, General Counsel
and Chief Legal Officer
Denny's Corporation
203 East Main Street
Spartanburg, SC 29319
Telephone: (864) 597-8000

TABLE OF CONTENTS

The Company	2
The Plan	2
Federal Tax Consequences	6
Resale Restrictions	7
Where You Can Find More Information	7

THE COMPANY

Denny's Corporation (the "Company"), the issuer of the shares of common stock offered under the Denny's Corporation 2008 Omnibus Incentive Plan (the "Plan"), is a Delaware corporation. Our principal executive offices are located at 203 East Main Street, Spartanburg, South Carolina 29319; and our telephone number is (864) 597-8000. Additional information regarding the Company and the Plan can be obtained by contacting Timothy E. Flemming - Senior Vice President, General Counsel and Chief Legal Officer, at this address.

THE PLAN

The following information describes important terms and conditions of the Plan. This summary is not a complete description of all of the provisions of the Plan and may not contain all of the information that is important to you. For more information, you should review the Plan in full, which you can obtain by contacting us at the address or telephone number indicated above.

Purpose. The purpose of the Plan is to promote the success, and enhance the value of, the Company by linking the personal interests of employees, officers, directors and consultants to those of Company stockholders, and by providing participants with an incentive for outstanding performance.

Permissible Awards. The Plan authorizes the granting of awards in any of the following forms:

- options to purchase shares of common stock,
- stock appreciation rights,
- restricted stock,
- restricted stock units,
- deferred stock units
- performance awards payable in stock or cash,
- dividend equivalent awards,
- other stock-based awards,
- performance-based cash awards, or
- other rights or interests relating to common stock or cash.

Authorized Shares and Limitations on Awards. The number of shares available for issuance upon the grant or exercise of awards under the Plan is 10,000,000, plus a number of additional shares of common stock, not to exceed 1,500,000, underlying awards outstanding as of the effective date of the Plan under the Company's Omnibus Incentive Compensation Plan for Executives, the Advantica Stock Option Plan, or the Advantica Restaurant Group Director Stock Option Plan that thereafter terminate or expire unexercised, or are cancelled, forfeited or lapse for any reason. The maximum number of shares of common stock with respect to one or more options and/or stock appreciation rights that may be granted during any one calendar year under the Plan to any one person is 3,000,000. The maximum aggregate grant with respect to awards of restricted stock, restricted stock units, deferred stock units, performance shares or other stock-based awards granted in any one calendar year to any one person is 3,000,000 shares. The aggregate maximum fair market value (measured as of the grant date) of any other awards that may be granted to any one person, less any consideration the person pays for such award, is \$4,500,000. All awards will be evidenced by a written award certificate, which will include such provisions as may be specified by the committee.

Administration. The Plan is administered by a committee appointed by the board of directors. The committee has the authority to adopt rules, regulations, guidelines and procedures for carrying out the provisions and purposes of the Plan and make such other determinations, as it deems appropriate, including the ability to:

- grant awards,
- designate participants,
- determine the type or types of awards to be granted to each participant,
- determine the number of awards to be granted and the number of shares of stock to which an award will relate,
- determine the terms and conditions of any award granted under the Plan,
- accelerate the vesting or lapse of restrictions of any outstanding award,
- determine the form of consideration for settlement or exercise of the awards,
- prescribe the form of each award agreement, which need not be identical for each participant,
- decide all other matters that must be determined in connection with an award,
- establish, adopt or revise any rules and regulations as it may deem necessary or advisable to administer the Plan, and
- amend the Plan or any award agreement as provided in such documents.

The board of directors may at any time administer the Plan. If it does so, it will have all the powers of the committee.

Awards

Stock Options. The committee is authorized to grant options, which may be incentive stock options or nonstatutory stock options. The terms of any incentive stock option must meet the requirements of Section 422 of the Code. No option may have a term of more than 10 years.

Stock Appreciation Rights. The committee may grant stock appreciation rights to participants. Upon the exercise of a stock appreciation right, the participant has the right to receive the excess, if any, of (a) the fair market value of one share of common stock on the date of exercise, over (b) the grant price of the stock appreciation right as determined by the committee.

Restricted Stock. The committee may make awards of restricted stock, which will be subject to such restrictions on transferability and other restrictions as the committee may impose. These restrictions may include, without limitation, limitations on the right to vote restricted stock or the right to receive dividends, if any, on the restricted stock.

Restricted Stock Units. The committee may make awards of restricted stock units, which will be subject to such restrictions on transferability and other restrictions as the committee may impose. Restricted stock units represent the unfunded right to receive shares of our common stock (or the equivalent value in cash or other property) at a designated future date, subject to the satisfaction of any applicable vesting requirements.

Deferred Stock Units. The committee may grant deferred stock units to participants subject to such terms and conditions as may be selected by the committee. Deferred stock units entitle the participant to receive shares of stock (or the equivalent value in cash or other property if so determined by the committee) at a future time as determined by the committee, or as determined by the participant within guidelines established by the committee in the case of voluntary deferral elections.

Performance Awards. The committee may grant performance awards that are designated in cash (performance units) or in shares of common stock (performance shares), or performance-based cash awards. The committee will have the complete discretion to determine the number of performance awards granted to any participant and to set performance goals and other terms or conditions to payment of the performance awards in its discretion which, depending on the extent to which they are met, will determine the number and value of performance awards that will be paid to the participant.

Dividend Equivalents. The committee is authorized to grant dividend equivalents to participants subject to such terms and conditions as may be selected by the committee. Dividend equivalents entitle the participant to receive payments equal to dividends with respect to all or a portion of the number of shares of common stock subject to an award, as determined by the committee. The committee may provide that dividend equivalents be paid

or distributed when accrued or be deemed to have been reinvested in additional shares of common stock, or otherwise reinvested.

Other Stock-Based Awards. The committee may, subject to limitations under applicable law, grant other awards that are payable in, valued in whole or in part by reference to, or otherwise based on or related to shares of common stock as deemed by the committee to be consistent with the purposes of the Plan, including, without limitation, shares of common stock awarded purely as a bonus and not subject to any restrictions or conditions, convertible or exchangeable debt securities, other rights convertible or exchangeable into shares of common stock, and awards valued by reference to book value of shares of common stock or the value of securities of or the performance of specified parents or subsidiaries.

Performance Goals. The committee may designate any award other than a market-priced option or stock appreciation right as a qualified performance-based award in order to make the award fully deductible without regard to the \$1,000,000 deduction limit imposed by Code Section 162(m). If an award is so designated, the committee must establish objectively determinable performance goals for the award based on one or more of the following business criteria, which may be expressed in terms of company-wide objectives or in terms of objectives that relate to the performance of a division, business unit, affiliate, department or function within the company or an affiliate over a performance term to be designated by the committee that may be as short as a calendar quarter or other three-month period: (a) net earnings, (b) earnings per share, (c) net sales growth, (d) net income (before or after taxes), (e) net operating profit, (f) return measures (including, but not limited to, return on assets, capital, equity, or sales, and cash flow return on assets, capital equity, or sales), (g) cash flow (including, but not limited to, operating cash flow and free cash flow), (h) earnings before or after taxes, interest, depreciation and/or amortization, (i) internal rate of return or increase in net present value, (j) dividend payments to parent, (k) gross margins, (l) gross margins minus expenses, (m) operating margin, (n) share price (including, but not limited to, growth measures and total stockholder return), (o) expense targets, (p) working capital targets relating to inventory and/or accounts receivable, (q) planning accuracy (as measured by comparing planned results to actual results), (r) comparisons to various stock market indices, (s) comparisons to the performance of other companies, (t) same-store sales, (u) customer counts, (v) customer satisfaction, or (w) the positive or negative value determined by net operating profits after taxes over a charge for capital, or any other financial measure, as determined by the committee in its sole discretion.

The committee must establish such goals prior to the beginning of the period for which such performance goal relates (or such later date as may be permitted under applicable tax regulations) and the committee may not increase any award or, except in the case of certain qualified terminations of employment, waive the achievement of any specified goal. Mid-term adjustments of a performance formula are permitted only in the case of a corporate transaction or other event of the type that would also trigger an adjustment in stock based awards, or the in case of unusual and non-recurring financial events such as asset write-downs; litigation settlements; the effect of changes in tax laws or accounting principles affecting reported results; accruals for reorganization and restructuring programs; extraordinary nonrecurring items meriting special accounting treatment, as determined under generally accepted accounting principles; acquisitions or divestitures; and foreign exchange gains and losses. Any payment of an award granted with performance goals will be conditioned on the written certification of the committee in each case that the performance goals and any other material conditions were satisfied.

Annual Incentive Awards. The committee may designate executive officers of the Company who are eligible to receive a monetary payment in any calendar year based on a percentage of an incentive pool equal to 5% of the Company's consolidate operated earnings for the calendar year. If so, the committee will allocate an incentive pool percentage to each designate participant for each calendar year, provided that in no event will the incentive pool percentage for any one participant exceed 30% of the total pool. The board of directors will calculate the participant's allocated portion of the incentive pool based upon such percentage as soon as possible after the determination of the incentive pool for the plan year, and the participant's incentive award will be determined by the board of directors based on such allocated portion of the incentive pool.

Limitations on Transfer; Beneficiaries. No right or interest of a participant in any unexercised or restricted award may be pledged, encumbered, or hypothecated to or in favor of any party other than the Company or an affiliate, or will be subject to any lien, obligation, or liability of the participant to any other party other than the Company or an affiliate. No unexercised or restricted award will be assignable or transferable by a participant other than by will or the laws of descent and distribution or, except in the case of an incentive stock option, pursuant to a qualified domestic relations order. The committee may (but need not) permit other transfers where the committee concludes that such transferability (i) does not result in accelerated taxation, (ii) does not cause incentive stock options to fail to qualify as such, and (iii) is otherwise appropriate and desirable, taking into account any factors

deemed relevant, including without limitation, state or federal tax or securities laws applicable to transferable awards. A participant may, in the manner determined by the committee, designate a beneficiary to exercise the rights of the participant and to receive any distribution with respect to any award upon the participant's death.

Acceleration Upon Certain Events. Unless otherwise provided in an award certificate, upon the participant's death, disability or, with respect to awards that are not intended to qualify for the exemption from the limitation on deductibility imposed by Section 162(m) of the Code, retirement, all of such participant's options, stock appreciation rights and other awards in the nature of rights that may be exercised under the Plan will automatically become fully exercisable, all time-based restrictions on his or her outstanding awards will lapse and any performance-based criteria with respect to any award held by such participant will be deemed to be satisfied at the greater of "target" or actual performance as of the date of such termination. Unless otherwise provided in an award certificate, if the participant's employment is terminated without cause or the participant resigns for good reason within two years after the effective date of a change in control of the Company, then all of that participant's outstanding options, stock appreciation rights, and other awards in the nature of rights that may be exercised will become fully exercisable and will remain exercisable for a period of 60 months from such date or until the earlier expiration of the award, and all time-based vesting restrictions on his or her outstanding awards will lapse. Unless otherwise provided in an award certificate, upon the occurrence of a change in control, the target payout opportunities attainable under all outstanding performance-based awards will be deemed to have been fully earned as of the effective date of the change in control and there will be pro rata payout to participants within 30 days following the effective date of the change in control based upon an assumed achievement of all relevant targeted performance goals and upon the length of time within the performance period that has elapsed prior to the change in control. In addition, the committee may in its sole discretion at any time determine that some or all of a participant's options, stock appreciation rights and other awards in the nature of rights that may be exercised under the Plan will become fully or partially exercisable, that all or a part of the restrictions on his or her outstanding awards will lapse and that any performance-based criteria with respect to outstanding awards will be deemed to be wholly or partially satisfied, in each case, as of such date as the committee may, in its sole discretion, declare. The committee may discriminate among participants or among awards in exercising such discretion.

Deferrals. The committee may permit or require a participant to defer his or her receipt of the payment of cash or the delivery of shares of common stock that would otherwise be due to such participant by virtue of the exercise of an option or stock appreciation right, the lapse or waiver of restrictions with respect to restricted stock or restricted stock units, or the satisfaction of any requirement or goals with respect to performance awards, and other stock-based awards. If any such deferral election is required or permitted, the board of directors will, in its sole discretion, establish rules and procedures for such payment deferrals.

Forfeiture Events. The committee may specify in an award certificate that the participant's rights, payments and benefits with respect to an award will be subject to reduction, cancellation, forfeiture or recoupment upon the occurrence of certain specified events, in addition to any otherwise applicable vesting or performance conditions of an award. Such events will include, but will not be limited to, termination of employment for cause, violation of material Company or affiliate policies, breach of noncompetition, confidentiality or other restrictive covenants that may apply to the participant, or other conduct by the participant that is detrimental to the business or reputation of the Company or any affiliate.

Adjustments. In the event of a corporate event or transaction involving the Company, including, without limitation, any stock dividend, stock split, extraordinary cash dividend, recapitalization, reorganization, merger, consolidation, split-up, spin-off, combination or exchange of shares, the authorization limits under the Plan will be adjusted proportionately, and the committee may adjust outstanding awards to preserve the benefits or potential benefits of the awards. Without limiting the foregoing, in the event of a subdivision of the outstanding stock (stock-split), a declaration of a dividend payable in shares, or a combination or consolidation of the outstanding stock into a lesser number of shares, the authorization limits under the Plan will automatically be adjusted proportionately, and the shares then subject to each award will automatically be adjusted proportionately without any change in the aggregate purchase price.

Termination and Amendment. The Plan will terminate on the tenth anniversary of its effective date. The board of directors or the committee may, at any time and from time to time, terminate or amend the Plan without stockholder approval; but if an amendment to the Plan would, in the reasonable opinion of the board or the committee, materially increase the benefits accruing to participants, materially increase the number of shares of stock issuable under the Plan, expand the types of awards available under the Plan, materially expand the class of participants eligible to participate in the Plan, materially extend the term of the Plan or otherwise constitute a material change requiring stockholder approval under applicable laws, policies or regulations or the applicable

listing or other requirements of a stock exchange, then such amendment will be subject to stockholder approval. In addition, the board or the committee may condition any amendment on the approval our stockholders for any other reason, including necessity or advisability under tax, securities or other applicable laws, policies or regulations. No termination or amendment of the Plan may adversely affect any award previously granted under the Plan without the written consent of the participant. The committee may amend or terminate outstanding awards without the participant's approval, but no such amendment may diminish the value of such award determined as if it has been exercised, vested, cashed in, or otherwise settled (at the spread value in the case of an option or stock appreciation right) on the date of such amendment. Stockholder approval is required to amend an outstanding stock option in a way that would directly or indirectly reduce the exercise price or extend the original term of the option.

Other Plan Information. The Plan is not subject to any provisions of the Employee Retirement Income Security Act and is not subject to or qualified under Section 401 of the Internal Revenue Code. No one has or may create a lien on any funds, securities, or other property held under the Plan.

FEDERAL TAX CONSEQUENCES

The following discussion is a summary of the federal income tax provisions relating to the grant and exercise of awards under the Plan and the subsequent sale of common stock acquired under the Plan. The tax effect of exercising awards may vary depending upon each participant's particular circumstances, and the income tax laws and regulations change frequently. Each participant should rely upon his or her own tax advisor for advice concerning the specific tax consequences applicable to him or her, including the applicability and effect of state, local, and foreign tax laws.

Nonstatutory Stock Options. There will be no federal income tax consequences to the participant or to us upon the grant of a nonstatutory stock option under the Plan. When the participant exercises a nonstatutory option, however, he or she will recognize ordinary income in an amount equal to the excess of the fair market value of the common stock received upon exercise of the option at the time of exercise over the exercise price, and we will be allowed a corresponding deduction. Any gain that the participant realizes when he or she later sells or disposes of the option shares will be short-term or long-term capital gain, depending on how long the shares were held.

Incentive Stock Options. There typically will be no federal income tax consequences to the participant or to us upon the grant or exercise of an incentive stock option. If the participant holds the option shares for the required holding period of at least two years after the date the option was granted and one year after exercise, the difference between the exercise price and the amount realized upon sale or disposition of the option shares will be long-term capital gain or loss, and we will not be entitled to a federal income tax deduction. If the participant disposes of the option shares in a sale, exchange, or other disqualifying disposition before the required holding period ends, he or she will recognize taxable ordinary income in an amount equal to the excess of the fair market value of the option shares at the time of exercise over the exercise price, and we will be allowed a federal income tax deduction equal to such amount. While the exercise of an incentive stock option does not result in current taxable income, the excess of the fair market value of the option shares at the time of exercise over the exercise price will be an item of adjustment for purposes of determining the participant's alternative minimum taxable income. Each participant should consult his or her own tax advisor to determine whether the alternative minimum tax affects him or her.

Stock Appreciation Rights. The participant will not recognize income, and we will not be allowed a tax deduction, at the time a stock appreciation right is granted to the participant. When the participant exercises the stock appreciation right, the amount of cash and the fair market value of any shares of common stock received will be ordinary income to him or her, and we will be allowed a federal income tax deduction equal to such amount.

Restricted Stock. Unless the participant makes an election to accelerate recognition of the income to the date of grant as described below, he or she will not recognize income, and we will not be allowed a tax deduction, at the time a restricted stock award is granted. When the restrictions lapse, the participant will recognize ordinary income equal to the fair market value of the common stock as of that date (less any amount he or she paid for the stock), and we will be allowed a corresponding federal income tax deduction at that time. If the participant files an election under Code §83(b) within 30 days after the date of grant of the restricted stock, he or she will recognize ordinary income as of the date of grant equal to the fair market value of the stock as of that date (less any amount paid for the stock), and we will be allowed a corresponding federal income tax deduction at that time. Any future appreciation in the stock will be taxable to the participant at capital gains rates. However, if the stock is later forfeited, he or she will not be able to recover the tax previously paid pursuant to the Code §83(b) election.

Restricted Stock Units. The participant will not recognize income, and we will not be allowed a tax deduction, at the time a restricted stock unit award is granted. The vesting of restricted stock units does not result in a taxable event, unless the award is settled at the same time as the units vest. At the time the participant receives (or has the right to receive) shares of common stock or cash in settlement of a restricted stock unit award, he or she will recognize ordinary income equal to such cash or the fair market value of such common stock as of that date (less any amount he or she paid for the stock), and we will be allowed a corresponding federal income tax deduction at that time.

Deferred Stock Units. The participant will not recognize income, and we will not be allowed a tax deduction, at the time a deferred stock unit award is granted. Upon issuance of shares of common stock in settlement of a deferred stock unit award, the participant will recognize ordinary income equal to the fair market value of the common stock as of that date (less any amount he or she paid for the stock), and we will be allowed a corresponding federal income tax deduction at that time.

Performance Awards. The participant generally will not recognize income, and we will not be allowed a tax deduction, at the time performance awards are granted, so long as the awards are subject to a substantial risk of forfeiture. When the participant receives or has the right to receive payment of cash or shares under the performance award, the cash amount or the fair market value of the shares of stock will be ordinary income to him or her, and we will be allowed a corresponding federal income tax deduction at that time.

RESALE RESTRICTIONS

We have filed a Registration Statement with the SEC to register the shares of common stock offered under the Plan. If you are not an “affiliate” of Denny’s Corporation, you may resell shares of common stock acquired under the Plan, subject to the terms of any applicable lock-up agreement or other specific resale restrictions. If you are an “affiliate” of Denny’s Corporation, you may resell the stock acquired under the Plan only in compliance with all of the provisions of Securities Act Rule 144, other than the holding period requirement, or pursuant to a separate registration for the sale of such shares. We have not filed a reoffer prospectus as a part of the registration statement covering the Plan. Resales by affiliates are also subject to any applicable lock-up agreement or other specific resale restrictions.

An “affiliate” of Denny’s Corporation is a person that directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, Denny’s Corporation. Executive officers and directors of Denny’s Corporation may be deemed to be affiliates for this purpose.

In general, under Rule 144, an “affiliate” is entitled to sell within any three-month period a number of shares of stock, including shares of stock received outside of the Plan, that does not exceed the greater of the following:

- 1% of the then-outstanding shares of stock of the issuer;
- the average weekly reported trading volume of the stock on all national securities exchanges and/or reported through the automated quotation system of a registered securities association during the four calendar weeks preceding the sale; or
- the average weekly trading volume of the stock reported through the consolidated transaction reporting system contemplated by Rule 11Aa3-1 under the Exchange Act during the four calendar weeks preceding the sale.

WHERE YOU CAN FIND MORE INFORMATION

We file annual, quarterly and current reports, proxy statements, and other information with the SEC. This information is available on the internet at the SEC’s website at <http://www.sec.gov>. You may also read and copy any document we file with the SEC at the SEC’s public reference room at the following address:

Securities and Exchange Commission
450 Fifth Street, N.W.
Room 1024
Washington, D.C. 20549

You can call the SEC at 1-800-SEC-0330 for more information about the public reference room and their copy charges. You can also inspect the reports and other information that we file with the SEC at the New York Stock Exchange, 20 Broad Street, New York, New York 10005.

We filed a registration statement with the SEC under the Securities Act relating to the common stock offered under the Plan. For further information about us and our common stock, you should refer to the registration statement and its exhibits. In this prospectus, we have summarized material provisions of the Plan. Since this prospectus may not contain all of the information that you may find important, you should review the full text of the Plan, which is on file with the SEC. You may also obtain a copy of the Plan from us by contacting Timothy E. Flemming - Senior Vice President, General Counsel and Chief Legal Officer, at the address provided below.

The SEC allows us to “incorporate by reference” into this prospectus certain information that we file with them, which means that we can disclose important information to you by referring you to those documents. The information incorporated by reference is considered to be part of this prospectus, and information that we file later with the SEC will automatically update and supersede the information contained in this prospectus.

The following documents are incorporated by reference into this Prospectus and are deemed to be a part hereof from the date of the filing of such documents:

- (1) The Company’s Annual Report on Form 10-K for the fiscal year ended December 28, 2005;
- (2) All other reports filed by the Company pursuant to Section 13(a) or 15(d) of the Exchange Act since December 28, 2005;
- (3) The section entitled “Description of Registrant’s Securities To Be Registered” in the Company’s Registration Statement on Form 8-A filed with the Commission pursuant to the Exchange Act, including all amendments or reports filed for the purpose of updating such description; and
- (4) All other documents subsequently filed by us pursuant to Section 13(a), 13(c), 14 and 15(d) of the Exchange Act prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold.

Any statement contained in a document incorporated or deemed incorporated herein by reference shall be deemed to be modified or superseded for the purpose of this Prospectus to the extent that a statement contained herein or in any subsequently filed document which also is, or is deemed to be, incorporated herein by reference modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Prospectus.

You should rely only on the information contained in or incorporated by reference in this prospectus. We have not authorized anyone to provide you with different information. We are not making an offer of common stock in any jurisdiction where the offer is not permitted. You should not assume that the information contained in or incorporated by reference in this prospectus is accurate as of any later date.

You may request a copy of our latest annual report to stockholders and any of the documents incorporated by reference in this prospectus, at no cost, by writing or calling us at the following address and telephone number:

Timothy E. Flemming
Senior Vice President, General Counsel
and Chief Legal Officer
Denny’s Corporation
203 East Main Street
Spartanburg, South Carolina 29319
(864) 597-8000

In addition, we will deliver to all participants in the Plan who do not otherwise receive such material copies of all reports, proxy statements and other communications distributed by us to its stockholders generally.