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DENNYS CORP  
Form 8-K  
September 10, 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): September 7, 2004

Denny's Corporation  
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(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.)
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203 East Main Street, Spartanburg, SC ----- (Address of Principal Executive Offices)	29319-0001 ----- (Zip Code)
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Registrant's telephone number, including area code: (864) 597-8000

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

Item 8.01 Other Events

On September 7, 2004, Denny's Corporation issued a press release announcing that it has commenced a cash tender offer for any and all outstanding 12 3/4% Senior Notes due 2007 and any and all 11 1/4% Senior Notes due 2007. A copy of the press release is attached as Exhibit 99.1 hereto and incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits

(c) Exhibits

Exhibit 99.1 -- Press release issued by Denny's Corporation on  
September 7, 2004

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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: September 10, 2004

/s/ Andrew F. Green

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Andrew F. Green  
Senior Vice President and  
Chief Financial Officer