DENNYS CORP
Form 8-K
October 05, 2006

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): October 5, 2006

DENNY'S CORPORATION
(Exact name of registrant as specified in its charter)

Delaware	0-18051	**13-3487402**
(State or other jurisdiction of Incorporation or organization	Commission File No.	(I.R.S. Employer Identification No.)

203 East Main Street
Spartanburg, South Carolina 29319-0001
(Address of principal executive offices)
(Zip Code)

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

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligations of the registrant under any of the following provisions:

[ ] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

[ ] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

[ ] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

[ ] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02   Results of Operations and Financial Condition

On October 5, 2006, Denny's Corporation issued a press release announcing same-store sales for company-owned restaurants during the five-week month ended September 27, 2006, compared with the related period in fiscal year 2005.

Item 9.01   Financial Statements and Exhibits

(c)   Exhibits

Exhibit 99.1 -- Press release issued by Denny's Corporation on October 5, 2006.

SIGNATURES

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: October 5, 2006   /s/ F. Mark Wolfinger
                                               F. Mark Wolfinger
                                               Senior Vice President
                                              and
                                               Chief Financial
                                              Officer