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DENNYS CORP  
Form 8-K  
July 29, 2004

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 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): July 29, 2004

Denny's Corporation  
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(Exact name of registrant as specified in its charter)

Delaware  
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0-18051  
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13-3487402  
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(State or other  
jurisdiction of  
incorporation)

(Commission File  
Number)

(IRS Employer  
Identification No.)

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

(Zip Code)

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 7. Financial Statements and Exhibits

(c) Exhibits

Exhibit 99.1 -- Press release issued by Denny's Corporation on  
July 29, 2004.

Item 9. Regulation FD Disclosure

During Denny's Corporation's quarterly conference call for investors and analysts on July 29, 2004, in response to a question raised during the Q & A session, Nelson Marchioli, Denny's CEO, stated, with respect to restaurants operated by the Company, that the Company estimates its July same-store sales increase will be approximately 9% with same-store guest counts increasing between 5% and 6%.

Item 12. Results of Operations and Financial Condition

On July 29, 2004, Denny's Corporation issued a press release announcing financial results for the second quarter ended June 30, 2004. A copy of the press release is attached as Exhibit 99.1 hereto and incorporated herein by

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reference.

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: July 29, 2004

/s/ Andrew F. Green

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Andrew F. Green  
Senior Vice President  
and Chief Financial Officer