### DENNYS CORP Form SC 13G January 23, 2007

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
Schedule 13G
Under the Securities Exchange Act of 1934
(New)
DENNY'S CORPORATION
(Name of Issuer)
Common Stock
(Title of Class of Securities)
24869P104
(CUSIP Number)
December 31, 2006
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

[X] Rule 13d-1(b)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSI	IP No.	24869P104	
(1)		Reporting Persons. Identification Nos. of above persons (entities only).	
		'S GLOBAL INVESTORS, NA., 943112180	
(a)		appropriate box if a member of a Group*	
(3)	SEC Use Only	У	
(4)	Citizenship U.S.A.	or Place of Organization	

Number of Shares Beneficially Owned	(5) Sole Voting Power 3,200,118		
by Each Reporting Person With	(6) Shared Voting Power -		
	(7) Sole Dispositive Power 3,720,009		
	(8) Shared Dispositive Power -		
<pre>(9) Aggregate Amount Beneficially Owned 3,720,009</pre>	by Each Reporting Person		
(10) Check Box if the Aggregate Amount	in Row (9) Excludes Certain Shares*		
(11) Percent of Class Represented by Am 4.02%	ount in Row (9)		
(12) Type of Reporting Person* BK			
CUSIP No. 24869P104			
(1) Names of Reporting Persons. I.R.S. Identification Nos. of a BARCLAYS GLOBAL FUND ADVISORS	bove persons (entities only).		
<pre>(2) Check the appropriate box if a memb (a) / / (b) /X/</pre>	er of a Group*		
(3) SEC Use Only			
(4) Citizenship or Place of Organizatio U.S.A.	n		
Number of Shares Beneficially Owned	(5) Sole Voting Power 1,380,915		
by Each Reporting Person With	(6) Shared Voting Power -		
	(7) Sole Dispositive Power 1,380,915		
	(8) Shared Dispositive Power -		
<pre>(9) Aggregate Amount Beneficially Owned 1,380,915</pre>	by Each Reporting Person		
(10) Check Box if the Aggregate Amount	in Row (9) Excludes Certain Shares*		

(11) Percent of Class Represented by Am 1.49%	Nount in Row (9)
(12) Type of Reporting Person* IA	
CUSIP No. 24869P104	
(1) Names of Reporting Persons. I.R.S. Identification Nos. of a	bove persons (entities only).
BARCLAYS GLOBAL INVESTORS, LTD	
<pre>(2) Check the appropriate box if a memb (a) / / (b) /X/</pre>	er of a Group*
(3) SEC Use Only	
(4) Citizenship or Place of Organizatio England	n
Number of Shares Beneficially Owned	(5) Sole Voting Power -
by Each Reporting Person With	(6) Shared Voting Power -
	(7) Sole Dispositive Power -
	(8) Shared Dispositive Power -
(9) Aggregate	
(10) Check Box if the Aggregate Amount	in Row (9) Excludes Certain Shares*
(11) Percent of Class Represented by Am 0.00%	Nount in Row (9)
(12) Type of Reporting Person* BK	
CUSIP No. 24869P104	
(1) Names of Reporting Persons. I.R.S. Identification Nos. of a	bove persons (entities only).

BARCLAYS GLOBAL INVESTORS JAPAN TRUST AND BANKING COMPANY LIMITED

\_\_\_\_\_ (2) Check the appropriate box if a member of a Group\* (a) / / (b) /X/ \_\_\_\_\_ \_\_\_\_\_ (3) SEC Use Only \_\_\_\_\_ (4) Citizenship or Place of Organization Japan \_\_\_\_\_ \_\_\_\_\_ Number of Shares (5) Sole Voting Power Beneficially Owned \_ by Each Reporting \_\_\_\_\_ Person With (6) Shared Voting Power \_\_\_\_\_ (7) Sole Dispositive Power \_ \_\_\_\_\_ (8) Shared Dispositive Power \_ \_\_\_\_\_ (9) Aggregate \_ \_\_\_\_\_ (10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares\* \_\_\_\_\_ (11) Percent of Class Represented by Amount in Row (9) 0.00% \_\_\_\_\_ (12) Type of Reporting Person\* BK \_\_\_\_\_ CUSIP No. 24869P104 \_\_\_\_\_ \_\_\_\_\_ (1) Names of Reporting Persons. I.R.S. Identification Nos. of above persons (entities only). BARCLAYS GLOBAL INVESTORS JAPAN LIMITED \_\_\_\_\_ (2) Check the appropriate box if a member of a Group\* (a) / / (b) /X/ \_\_\_\_\_ (3) SEC Use Only \_\_\_\_\_ (4) Citizenship or Place of Organization Japan \_\_\_\_\_ \_\_\_\_\_ Number of Shares (5) Sole Voting Power Beneficially Owned \_\_\_\_\_ by Each Reporting Person With (6) Shared Voting Power

			(7) Sole Dispositive Power
			(8) Shared Dispositive Power -
9) Ago	gregate -		
10) Cł		if the Aggregate Amount in Ro	ow (9) Excludes Certain Shares*
11) Pe	ercent of 0.00%	Class Represented by Amount	in Row (9)
(12) T <u>y</u>	ype of Rep IA	porting Person*	
TEM 1		NAME OF ISSUER DENNY'S CORPORATION	
TEM 1	(B).	ADDRESS OF ISSUER'S PRINCIP 203 EAST MAIN ST SPARTANBURG, SC 29319	
TEM 2	(A).	NAME OF PERSON(S) FILING BARCLAYS GLOBAL INVI	ESTORS, NA
TEM 2	(B).	45 Fremont Street	co, CA 94105
TEM 2	(C).	CITIZENSHIP U.S.A	
TEM 2	(D).	TITLE OF CLASS OF SECURITIES Common Stock	S
TEM 2	(E).	CUSIP NUMBER 24869P104	
(a) //	-2(B), CH Broker (15 U.S	IF THIS STATEMENT IS FILED I ECK WHETHER THE PERSON FILING or Dealer registered under Se .C. 780).	G IS A ection 15 of the Act
(b) /X, (c) //	Insuran	defined in section 3(a) (6) ce Company as defined in sect .C. 78c).	
(d) //		ent Company registered under Act of 1940 (15 U.S.C. 80a-8	
(e) // (f) //			th section 240.13d(b)(1)(ii)(E). fund in accordance with section
	240.13d Parent 1	-1(b)(1)(ii)(F).	erson in accordance with section
(h) //			section 3(b) of the Federal Depos

(i) // A church company (15U.S.C	ce Act (12 U.S.C. 1813). h plan that is excluded from the definition of an investment under section 3(c)(14) of the Investment Company Act of 1940 C. 80a-3). in accordance with section 240.13d-1(b)(1)(ii)(J)
ITEM 1(A). DENNY'S	NAME OF ISSUER CORPORATION
	ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 203 EAST MAIN ST SPARTANBURG, SC 29319
	NAME OF PERSON(S) FILING BARCLAYS GLOBAL FUND ADVISORS
	ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE 45 Fremont Street San Francisco, CA 94105
ITEM 2(C).	CITIZENSHIP U.S.A
	TITLE OF CLASS OF SECURITIES Common Stock
ITEM 2(E).	CUSIP NUMBER 24869P104
OR 13D-2(B), CHI (a) // Broker ( (15 U.S) (b) // Bank as (c) // Insurand (15 U.S) (d) // Investme (f) // Employed 240.13d- (g) // Parent H 240.13d- (h) // A savind (i) // A church company (15U.S.C (j) // Group, E	IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), ECK WHETHER THE PERSON FILING IS A or Dealer registered under Section 15 of the Act .C. 780). defined in section 3(a) (6) of the Act (15 U.S.C. 78c). ce Company as defined in section 3(a) (19) of the Act .C. 78c). ent Company registered under section 8 of the Investment Act of 1940 (15 U.S.C. 80a-8). ent Adviser in accordance with section 240.13d(b)(1)(ii)(E). e Benefit Plan or endowment fund in accordance with section -1(b)(1)(ii)(F). Holding Company or control person in accordance with section -1(b)(1)(ii)(G). gs association as defined in section 3(b) of the Federal Deposit ce Act (12 U.S.C. 1813). n plan that is excluded from the definition of an investment under section 3(c)(14) of the Investment Company Act of 1940 C. 80a-3). in accordance with section 240.13d-1(b)(1)(ii)(J) NAME OF ISSUER DENNY'S CORPORATION
	ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 203 EAST MAIN ST SPARTANBURG, SC 29319
	NAME OF PERSON(S) FILING BARCLAYS GLOBAL INVESTORS, LTD

ITEM	2(B).	ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE Murray House 1 Royal Mint Court LONDON, EC3N 4HH
ITEM	2(C).	CITIZENSHIP England
ITEM	2(D).	TITLE OF CLASS OF SECURITIES Common Stock
ITEM	2(E).	CUSIP NUMBER 24869P104
(a) / (b) /	3D-2(B), CHE // Broker c (15 U.S. /X/ Bank as	IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), ECK WHETHER THE PERSON FILING IS A for Dealer registered under Section 15 of the Act (C. 780). defined in section 3(a) (6) of the Act (15 U.S.C. 78c). see Company as defined in section 3(a) (19) of the Act
(d) /	<pre>(15 U.S. // Investme Company // Investme // Employee</pre>	.C. 78c). ent Company registered under section 8 of the Investment Act of 1940 (15 U.S.C. 80a-8). ent Adviser in accordance with section 240.13d(b)(1)(ii)(E). e Benefit Plan or endowment fund in accordance with section
(h) /	// Parent H 240.13d- // A saving Insurand	-1(b)(1)(ii)(F). Holding Company or control person in accordance with section -1(b)(1)(ii)(G). gs association as defined in section 3(b) of the Federal Deposit be Act (12 U.S.C. 1813).
	company (15U.S.C	n plan that is excluded from the definition of an investment under section 3(c)(14) of the Investment Company Act of 1940 C. 80a-3). In accordance with section 240.13d-1(b)(1)(ii)(J)
ITEM		NAME OF ISSUER DENNY'S CORPORATION
ITEM	1(B).	ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 203 EAST MAIN ST SPARTANBURG, SC 29319
ITEM	BARCLAYS	NAME OF PERSON(S) FILING S GLOBAL INVESTORS JAPAN TRUST AND BANKING COMPANY LIMITED
ITEM		ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE Ebisu Prime Square Tower 8th Floor 1-1-39 Hiroo Shibuya-Ku Tokyo 150-0012 Japan
ITEM	2(C).	CITIZENSHIP Japan
ITEM	2(D).	TITLE OF CLASS OF SECURITIES Common Stock
ITEM	2(E).	CUSIP NUMBER 24869P104
	3D-2(B), CHE	IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), ECK WHETHER THE PERSON FILING IS A or Dealer registered under Section 15 of the Act

(15 U.S	S.C. 780).
(c) // Insurar	s defined in section 3(a) (6) of the Act (15 U.S.C. 78c). nce Company as defined in section 3(a) (19) of the Act S.C. 78c).
(d) // Investm	nent Company registered under section 8 of the Investment 7 Act of 1940 (15 U.S.C. 80a-8).
(e) // Investr (f) // Employe	ment Adviser in accordance with section 240.13d(b)(1)(ii)(E). ee Benefit Plan or endowment fund in accordance with section d-1(b)(1)(ii)(F).
(g) // Parent	Holding Company or control person in accordance with section d-1(b)(1)(ii)(G).
(h) // A savir	ngs association as defined in section 3(b) of the Federal Deposit nce Act (12 U.S.C. 1813).
(i) // A churc company	ch plan that is excluded from the definition of an investment y under section 3(c)(14) of the Investment Company Act of 1940 .C. 80a-3).
	in accordance with section 240.13d-1(b)(1)(ii)(J)
ITEM 1(A).	NAME OF ISSUER DENNY'S CORPORATION
ITEM 1(B).	ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 203 EAST MAIN ST SPARTANBURG, SC 29319
	NAME OF PERSON(S) FILING /S GLOBAL INVESTORS JAPAN LIMITED
ITEM 2(B).	ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE Ebisu Prime Square Tower 8th Floor
	1-1-39 Hiroo Shibuya-Ku Tokyo 150-8402 Japan
 ITEM 2(C).	Tokyo 150-8402 Japan
	Tokyo 150-8402 Japan CITIZENSHIP
	Tokyo 150-8402 Japan CITIZENSHIP Japan TITLE OF CLASS OF SECURITIES Common Stock
ITEM 2(D). ITEM 2(E). ITEM 3. OR 13D-2(B), CH (a) // Broker	Tokyo 150-8402 Japan CITIZENSHIP Japan TITLE OF CLASS OF SECURITIES Common Stock CUSIP NUMBER 24869P104 IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), HECK WHETHER THE PERSON FILING IS A or Dealer registered under Section 15 of the Act
ITEM 2(D). ITEM 2(E). ITEM 3. OR 13D-2(B), CH (a) // Broker (15 U.S (b) // Bank as (c) // Insurar	Tokyo 150-8402 Japan CITIZENSHIP Japan TITLE OF CLASS OF SECURITIES Common Stock CUSIP NUMBER 24869P104 IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), HECK WHETHER THE PERSON FILING IS A or Dealer registered under Section 15 of the Act S.C. 780). s defined in section 3(a) (6) of the Act (15 U.S.C. 78c). hece Company as defined in section 3(a) (19) of the Act
ITEM 2(D). ITEM 2(E). ITEM 3. OR 13D-2(B), CH (a) // Broker (15 U.S (b) // Bank as (c) // Insurar (15 U.S (d) // Investm	Tokyo 150-8402 Japan CITIZENSHIP Japan TITLE OF CLASS OF SECURITIES Common Stock CUSIP NUMBER 24869P104 IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), HECK WHETHER THE PERSON FILING IS A or Dealer registered under Section 15 of the Act S.C. 780). s defined in section 3(a) (6) of the Act (15 U.S.C. 78c). hece Company as defined in section 3(a) (19) of the Act S.C. 78c). ment Company registered under section 8 of the Investment
ITEM 2(D). ITEM 2(E). ITEM 3. OR 13D-2(B), CH (a) // Broker (15 U.S (b) // Bank as (c) // Insurar (15 U.S (d) // Investr Company (e) /X/ Investr	Tokyo 150-8402 Japan CITIZENSHIP Japan TITLE OF CLASS OF SECURITIES Common Stock CUSIP NUMBER 24869P104 IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), HECK WHETHER THE PERSON FILING IS A or Dealer registered under Section 15 of the Act S.C. 780). s defined in section 3(a) (6) of the Act (15 U.S.C. 78c). hece Company as defined in section 3(a) (19) of the Act S.C. 78c). ment Company registered under section 8 of the Investment y Act of 1940 (15 U.S.C. 80a-8). ment Adviser in accordance with section 240.13d(b)(1)(ii)(E).
ITEM 2(D). ITEM 2(E). ITEM 3. OR 13D-2(B), CH (a) // Broker (15 U.S (b) // Bank as (c) // Insurar (15 U.S (d) // Investr Company (e) /X/ Investr (f) // Employe	Tokyo 150-8402 Japan CITIZENSHIP Japan TITLE OF CLASS OF SECURITIES Common Stock CUSIP NUMBER 24869P104 IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), HECK WHETHER THE PERSON FILING IS A or Dealer registered under Section 15 of the Act S.C. 780). s defined in section 3(a) (6) of the Act (15 U.S.C. 78c). hece Company as defined in section 3(a) (19) of the Act S.C. 78c). ment Company registered under section 8 of the Investment y Act of 1940 (15 U.S.C. 80a-8).
ITEM 2(D). ITEM 2(E). ITEM 3. OR 13D-2(B), CH (a) // Broker (15 U.S (b) // Bank as (c) // Insurar (15 U.S (d) // Investr Company (e) /X/ Investr (f) // Employe 240.136 (g) // Parent	Tokyo 150-8402 Japan CITIZENSHIP Japan TITLE OF CLASS OF SECURITIES Common Stock CUSIP NUMBER 24869P104 TF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1 (B), HECK WHETHER THE PERSON FILING IS A or Dealer registered under Section 15 of the Act S.C. 780). s defined in section 3(a) (6) of the Act (15 U.S.C. 78c). heet Company as defined in section 3(a) (19) of the Act S.C. 78c). ment Company registered under section 8 of the Investment ( Act of 1940 (15 U.S.C. 80a-8). ment Adviser in accordance with section 240.13d(b) (1) (ii) (E). be Benefit Plan or endowment fund in accordance with section d-1(b) (1) (ii) (F). Holding Company or control person in accordance with section
ITEM 2(D). ITEM 2(E). ITEM 3. OR 13D-2(B), CH (a) // Broker (15 U.S (b) // Bank as (c) // Insurar (15 U.S (d) // Investr Company (e) /X/ Investr (f) // Employe 240.136 (g) // Parent 240.136 (h) // A savir	Tokyo 150-8402 Japan CITIZENSHIP Japan TITLE OF CLASS OF SECURITIES Common Stock CUSIP NUMBER 24869P104 IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), RECK WHETHER THE PERSON FILING IS A or Dealer registered under Section 15 of the Act S.C. 780). s defined in section 3(a) (6) of the Act (15 U.S.C. 78c). here Company as defined in section 3(a) (19) of the Act S.C. 78c). ment Company registered under section 8 of the Investment / Act of 1940 (15 U.S.C. 80a-8). ment Adviser in accordance with section 240.13d(b)(1)(ii)(E). be Benefit Plan or endowment fund in accordance with section 1-1(b)(1)(ii)(F). Holding Company or control person in accordance with section 1-1(b)(1)(ii)(G). mags association as defined in section 3(b) of the Federal Deposit
ITEM 2(D). ITEM 2(E). ITEM 3. OR 13D-2(B), CH (a) // Broker (15 U.S (b) // Bank as (c) // Investr (15 U.S (d) // Investr (f) // Employe 240.13c (g) // Parent 240.13c (h) // A savir Insurar (i) // A churc company	Tokyo 150-8402 Japan CITIZENSHIP Japan TITLE OF CLASS OF SECURITIES Common Stock CUSIP NUMBER 24869P104 IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), HECK WHETHER THE PERSON FILING IS A or Dealer registered under Section 15 of the Act S.C. 780). s defined in section 3(a) (6) of the Act (15 U.S.C. 78c). here Company as defined in section 3(a) (19) of the Act S.C. 78c). ment Company registered under section 8 of the Investment / Act of 1940 (15 U.S.C. 80a-8). ment Adviser in accordance with section 240.13d(b)(1)(ii)(E). be Benefit Plan or endowment fund in accordance with section 1-1(b)(1)(ii)(F). Holding Company or control person in accordance with section d-1(b)(1)(ii)(G).

ITEM 4. OWNERSHIP

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a)	Amount Be	eneficially Owned: 5,100,924
(b)	Percent o	of Class: 5.51%
(c)	Number of (i)	shares as to which such person has: sole power to vote or to direct the vote 4,581,033
	(ii)	shared power to vote or to direct the vote
	(iii)	sole power to dispose or to direct the disposition of 5,100,924
	(iv) s	shared power to dispose or to direct the disposition of -
If th the perce	nis statem reporting ent of the 6. OWNERS The sh econor	SHIP OF FIVE PERCENT OR LESS OF A CLASS ment is being filed to report the fact that as of the date hereof person has ceased to be the beneficial owner of more than five a class of securities, check the following. // SHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON mares reported are held by the company in trust accounts for the hic benefit of the beneficiaries of those accounts. See also 2(a) above.
WHICH		FICATION AND CLASSIFICATION OF THE SUBSIDIARY THE SECURITY BEING REPORTED ON BY THE PARENT NY Not applicable
ITEM	8. IDENTI	FICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP Not applicable
ITEM	9. NOTICE	OF DISSOLUTION OF GROUP Not applicable

ITEM 10. CERTIFICATION

(a) The following certification shall be included if the statement is filed pursuant to section 240.13d-1 (b):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

(b) The following certification shall be included if the statement is filed pursuant to section 240.13d-1(c):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

#### SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

January 9, 2007

Date

\_\_\_\_\_

Signature

Robert J. Kamai

Principal

Name/Title