

203 East Main Street, Spartanburg, SC 29319  
864-597-8000

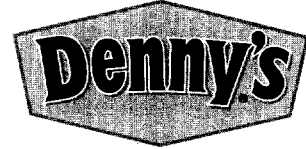
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U.S. DEPT. OF LABOR  
OWB/A/PUBLIC DISCLOSURE

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June 21, 2002

Office of Employee Benefits Security  
Labor Management Service Administration  
U.S. Department of Labor  
Washington, DC 20216



**Re: Denny's, Inc.  
Reporting and Disclosure Compliance**

In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and the Regulations thereunder, found in Section 2520.104-23, Denny's, Inc. is filing this Reporting and Disclosure Compliance Statement and in connection herewith, provides the following information:

EMPLOYER:	Denny's, Inc.
ADDRESS:	203 East Main Street Spartanburg, SC 29319
EMPLOYER IDENTIFICATION NO.	95-2023160
PLAN NAME:	Denny's, Inc. Deferred Compensation Plan
NUMBER OF PLANS:	One
NUMBER OF EMPLOYEES PARTICIPATING IN PLAN:	69

Denny's, Inc. maintains the above-named unfunded Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Denny's, Inc. will provide the Plan documents to the Secretary of Labor upon request, as required by Section 104(a)(1) of ERISA.

Denny's, Inc.  
As Plan Administrator

A handwritten signature in black ink, appearing to read "Rhonda J. Parish".

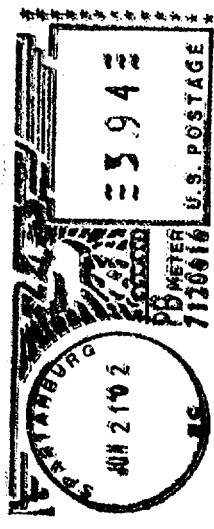
Rhonda J. Parish  
Executive Vice President,  
General Counsel and Secretary

"Great Food and Great Service by Great People... Every Time!"

**CERTIFIED MAIL**



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Office of Employee Benefits Security  
Labor Management Service Administration  
U.S. Department of Labor  
Washington, DC 20216

Intelligent Mail Barcode