

MILLER LLOYD I III
Form SC 13G/A
February 17, 2004

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G
(Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT
TO RULES 13d-1(b)(c), AND (d) AND AMENDMENTS THERETO FILED
PURSUANT TO RULE 13d-2(b) *

(Amendment No. 1)

Denny's Corporation

(Name of Issuer)

Common Stock

(Title of Class of Securities)

24869P104

(CUSIP Number)

December 31, 2003

(Date of Event which Requires Filing of this
Statement)

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

- Rule 13d-1(b)
- Rule 13d-1(c)
- Rule 13d-1(d)

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*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 disclosures provided in a prior cover page.

The information required on 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 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).

SCHEDULE 13G

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1 NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Lloyd I. Miller, III 279-42-7925

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) []

(b) []

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

United States

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5	SOLE VOTING POWER	2,921,859
	6	SHARED VOTING POWER	1,873,884
	7	SOLE DISPOSITIVE POWER	2,818,445
	8	SHARED DISPOSITIVE POWER	1,977,298

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

4,795,743

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 9 EXCLUDES CERTAIN SHARES []

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

11.8%

12 TYPE OF REPORTING PERSON

IN-IA-OO

*SEE INSTRUCTIONS BEFORE FILLING OUT!

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Item 1(a). Name of Issuer:
Denny's Corporation

Item 1(b). Address of Issuers's Principal Executive Offices:

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203 East Main Street
Spartanburg, South Carolina 29319-9966

- Item 2(a). Name of Person Filing:
Lloyd I. Miller, III
- Item 2(b). Address of Principal Business Office or, if None, Residence:
4550 Gordon Drive, Naples, Florida 34102
- Item 2(c). Citizenship:
U.S.A.
- Item 2(d). Title of Class of Securities:
Common Stock, \$0.01 par value
- Item 2(e). CUSIP Number:
24869P104
- Item 3. IF THIS STATEMENT IS FILED PURSUANT TO RULE 13d-1(b) OR 13d-2(b) or (c), CHECK WHETHER THE PERSON FILING IS A:

Not Applicable, this statement is filed pursuant to Rule 13d-1(c).

- Item 4. OWNERSHIP: The reporting person (i) shares dispositive power with respect to 1,977,298 of the reported securities as (a) an investment advisor to the trustee of certain family trusts (b) an investment advisor to certain family members and other individuals and (c) the trustee to a certain grantor retained annuity trust, (ii) shares voting power with respect to 1,873,884 of the reported securities as (a) an investment advisor to the trustee of certain family trusts and (b) an investment advisor to certain family members and other individuals, (iii) has sole dispositive power with respect to 2,818,445 of the reported securities as (a) an individual, (b) the manager of a limited liability company that is the general partner of certain limited partnerships, (c) the trustee to certain family trusts, (d) as the custodian to certain accounts established under the Florida Uniform Gift to Minors Act and (e) the manager of a certain limited liability company, and (iv) has sole voting power with respect to 2,921,859 of the reported securities as (a) an individual, (b) the manager of a limited liability company that is the general partner of certain limited partnerships, (c) the trustee to certain family trusts, (d) as the custodian to certain accounts established under the Florida Uniform Gift to Minors Act (e) the manager of a certain limited liability company, and (f) the trustee to a certain grantor retained annuity trust

(a) 4,795,743

(b) 11.8%

(c)	(i) sole voting power:	2,921,859
	(ii) shared voting power:	1,873,884
	(iii) sole dispositive power:	2,818,445
	(iv) shared dispositive power:	1,977,298

- Item 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS:

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Not Applicable.

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Item 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON:

Persons other than Lloyd I. Miller, III have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, the reported securities.

Item 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY:

Not Applicable.

Item 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP:

Not Applicable.

Item 9. NOTICE OF DISSOLUTION OF GROUP:

Not Applicable.

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Item 10. CERTIFICATION:

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.

Dated: February 17, 2004

/s/ Lloyd I. Miller, III

Lloyd I. Miller, III