

MILLER LLOYD I III
Form SC 13G/A
January 18, 2005

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. 3) *

Denny's Corporation

(Name of Issuer)

Common Stock

(Title of Class of Securities)

24869P104

(CUSIP Number)

December 31, 2004

(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)

Page 1 of 4

* 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 ("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).

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CUSIP NO. 24869P104

13G

PAGE 2 OF 4 PAGES

1 NAME OF REPORTING PERSON

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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

	5	SOLE VOTING POWER ***
NUMBER OF SHARES	6	SHARED VOTING POWER ***
BENEFICIALLY OWNED BY	7	SOLE DISPOSITIVE POWER ***
EACH REPORTING PERSON	8	SHARED DISPOSITIVE POWER ***
WITH		

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

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

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

12 TYPE OF REPORTING PERSON
IN-IA-OO

*SEE INSTRUCTIONS BEFORE FILLING OUT!

*** SEE ITEM 5 HEREIN

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Item 1(a). Name of Issuer:

Denny's Corporation

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

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.

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Item 2(d). Title of Class of Securities:

Common Stock

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 13d-1(c)

Item 4. OWNERSHIP: See Item 5 below.

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

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following: [X]

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

Not Applicable

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: January 18, 2005

/s/ Lloyd I. Miller, III
