

Edgar Filing: MILLER LLOYD I III - Form SC 13G/A

MILLER LLOYD I III  
Form SC 13G/A  
February 19, 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. 2) \*

Denny's Corporation

-----  
(Name of Issuer)

Common Stock

-----  
(Title of Class of Securities)

24869P104

-----  
(CUSIP Number)

February 13, 2004

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(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).

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CUSIP No. 24869P104

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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 1,238,127
	6	SHARED VOTING POWER 1,023,916
	7	SOLE DISPOSITIVE POWER 1,238,127
	8	SHARED DISPOSITIVE POWER 1,023,916

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
 2,262,043

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 9 EXCLUDES CERTAIN SHARES  |   
 SHARES\*

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9  
 5.6%

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 Corpor

Item 1(b). Address of Issuers's Principal Executive Offices: 203 East Main  
Spartanburg, S

Item 2(a). Name of Person Filing: Lloyd I. Mille

Item 2(b). Address of Principal Business Office or, if None, Residence: 4550 Gordon Dr

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 Rule 13d-1(c).

Item 4. OWNERSHIP: The reporting person shares dispositive and voting power with respect to 1,023,916 of the reported securities as an investment advisor to the trustee of certain family trusts. The reporting person has sole dispositive and voting power with respect to 1,238,127 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 certain generation skipping trusts.

- (a) 2,262,043
- (b) 5.6%
- (c) (i) sole voting power: 1,238,127
- (ii) shared voting power: 1,023,916
- (iii) sole dispositive power: 1,238,127
- (iv) shared dispositive power: 1,023,916

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

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.

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

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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 19, 2004

/s/ Lloyd I. Miller, III

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Lloyd I. Miller, III