DENNYS CORP Form SC 13D/A April 27, 2010

#### UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

#### SCHEDULE 13D (Rule 13d-101)

#### INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO § 240.13d-1(a) AND AMENDMENTS THERETO FILED PURSUANT TO § 240.13d-2(a)

(Amendment No. 3)1

Denny's Corporation

(Name of Issuer)

Common Stock, par value \$0.01 (Title of Class of Securities)

24869P104

(CUSIP Number)

# STEVEN WOLOSKY, ESQ. RON S. BERENBLAT, ESQ. OLSHAN GRUNDMAN FROME ROSENZWEIG & WOLOSKY LLP Park Avenue Tower 65 East 55th Street New York, New York 10022 (212) 451-2300

(Name, Address and Telephone Number of Person

Authorized to Receive Notices and Communications)

April 27, 2010 (Date of Event Which Requires Filing of This Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§ 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box ".

Note: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See § 240.13d-7 for other parties to whom copies are to be sent.

<sup>1</sup> 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).

1	NAME OF REPORTING PERSON	
2	THE COMMITTEE TO ENHANCE DENNY'S CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP	(a) x (b) o
3	SEC USE ONLY	
4	SOURCE OF FUNDS	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e)	
6	CITIZENSHIP OR PLACE OF ORGANIZATION	

NUMBER OF SHARES	7	SOLE VOTING POWER
BENEFICIALLY		7.046.127
DENEFICIALL I		7,046,127
OWNED BY	8	SHARED VOTING POWER
EACH		
REPORTING		- 0 -
PERSON WITH	9	SOLE DISPOSITIVE POWER
		7.046.127

10

7,046,127 SHARED DISPOSITIVE POWER

- 0 -

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

7,046,127

- 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) o EXCLUDES CERTAIN SHARES
- 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
  - 7.1%
- 14 TYPE OF REPORTING PERSON

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1	NAME OF REPORTIN	G PERSON			
2	OAK STREET CAPITAL MASTER FUND, LTD. CHECK THE APPROPRIATE BOX IF A MEMBER OF A (a) x GROUP (b) o				
3	SEC USE ONLY				
4	SOURCE OF FUNDS				
5		LOSURE OF LEGAL PROCEEDINGS ANT TO ITEM 2(d) OR 2(e)			
6	CITIZENSHIP OR PLA	ACE OF ORGANIZATION			
NUMBER OF SHARES	CAYMAN ISLANDS 7	SOLE VOTING POWER			
BENEFICIALLY OWNED BY EACH	8	- 0 - SHARED VOTING POWER			
REPORTING PERSON WITH	9	1,826,333 SOLE DISPOSITIVE POWER			
	10	- 0 - SHARED DISPOSITIVE POW	/ER		
11	AGGREGATE AMOUI	1,826,333 NT BENEFICIALLY OWNED BY EAC	CH REPORTING PERSON		
12	1,826,333 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) o EXCLUDES CERTAIN SHARES				
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)				
14	1.8% TYPE OF REPORTING	G PERSON			
	СО				

1	NAME OF REPORTING PERS	SON			
2	OAK STREET CAPITAL MANAGEMENT, LLC CHECK THE APPROPRIATE BOX IF A MEMBER OF A (a) x GROUP (b) o				
3	SEC USE ONLY				
4	SOURCE OF FUNDS				
5	AF, OO CHECK BOX IF DISCLOSUR IS REQUIRED PURSUANT T	E OF LEGAL PROCEEDINGS O ITEM 2(d) OR 2(e)			
6	CITIZENSHIP OR PLACE OF	ORGANIZATION			
NUMBER OF	DELAWARE 7	SOLE VOTING POWER			
SHARES BENEFICIALLY OWNED BY EACH	8	- 0 - SHARED VOTING POWER			
REPORTING PERSON WITH	9	1,928,076 SOLE DISPOSITIVE POWER			
	10	- 0 - SHARED DISPOSITIVE POWE	R		
11	AGGREGATE AMOUNT BEN	1,928,076 NEFICIALLY OWNED BY EACH	REPORTING PERSON		
12	1,928,076 CHECK BOX IF THE AGGRE EXCLUDES CERTAIN SHAR	EGATE AMOUNT IN ROW (11) RES	0		
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)				
14	1.9% TYPE OF REPORTING PERS	ON			
	00				

1	NAME OF RE	PORTING PERS	ON			
2 3	DAVID MAKULA CHECK THE APPROPRIATE BOX IF A MEMBER OF A (a) x GROUP (b) o SEC USE ONLY					
4	SOURCE OF F	UNDS				
5	AF CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS " IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e)					
6	CITIZENSHIP	OR PLACE OF	ORGANIZATION			
NUMBER OF SHARES	USA	7	SOLE VOTING POWER			
BENEFICIALLY OWNED BY EACH		8	- 0 - SHARED VOTING POWER			
REPORTING PERSON WITH		9	1,928,076 SOLE DISPOSITIVE POWER			
		10	- 0 - SHARED DISPOSITIVE POWE	R		
11	AGGREGATE	AMOUNT BEN	1,928,076 EFICIALLY OWNED BY EACH	REPORTING PERSON		
12		IF THE AGGREC ERTAIN SHARE	GATE AMOUNT IN ROW (11)	0		
13	PERCENT OF	CLASS REPRES	SENTED BY AMOUNT IN ROW	(11)		
14	1.9% TYPE OF REPORTING PERSON					
	IN					

1	NAME OF RE	PORTING PERS	ON	NAME OF REPORTING PERSON				
2 3	PATRICK WALSH CHECK THE APPROPRIATE BOX IF A MEMBER OF A (a) x GROUP (b) o SEC USE ONLY							
4	SOURCE OF F	FUNDS						
5	PF CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS " IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e)							
6	CITIZENSHIP	OR PLACE OF	ORGANIZATION					
NUMBER OF SHARES	USA	7	SOLE VOTING POWER					
BENEFICIALLY OWNED BY EACH		8	43,000 SHARED VOTING POWER					
REPORTING PERSON WITH		9	- 0 - SOLE DISPOSITIVE POWER					
		10	43,000 SHARED DISPOSITIVE POWE	R				
11	AGGREGATE	AMOUNT BEN	- 0 - EFICIALLY OWNED BY EACH	REPORTING PERSON				
12		IF THE AGGREC ERTAIN SHARE	GATE AMOUNT IN ROW (11) 6 ES	o				
13	PERCENT OF	CLASS REPRES	SENTED BY AMOUNT IN ROW	(11)				
14	Less than 1% TYPE OF REPORTING PERSON							
	IN							

1	NAME OF RE	PORTING PERSO	ON			
2	DASH ACQUISITIONS LLC CHECK THE APPROPRIATE BOX IF A MEMBER OF A (a) x GROUP (b) o					
3	SEC USE ONL	.Υ				
4	SOURCE OF F	FUNDS				
5	OO CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS " IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e)					
6	CITIZENSHIP	OR PLACE OF (	ORGANIZATION			
NUMBER OF SHARES	DELAWARE	7	SOLE VOTING POWER			
BENEFICIALLY OWNED BY EACH		8	- 0 - SHARED VOTING POWER			
REPORTING PERSON WITH		9	1,202,300 SOLE DISPOSITIVE POWER			
		10	- 0 - SHARED DISPOSITIVE POWE	R		
11	AGGREGATE	AMOUNT BENI	1,202,300 EFICIALLY OWNED BY EACH	REPORTING PERSON		
12	1,202,300 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) o EXCLUDES CERTAIN SHARES					
13	PERCENT OF	CLASS REPRES	ENTED BY AMOUNT IN ROW	(11)		
14	1.2% TYPE OF REP	ORTING PERSO	N			
	00					

1	NAME OF RE	PORTING PERS	ON			
2 3	JONATHAN DASH CHECK THE APPROPRIATE BOX IF A MEMBER OF A (a) x GROUP (b) o SEC USE ONLY					
4	SOURCE OF F	UNDS				
5	OO CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS " IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e)					
6	CITIZENSHIP	OR PLACE OF	ORGANIZATION			
NUMBER OF SHARES	USA	7	SOLE VOTING POWER			
BENEFICIALLY OWNED BY EACH		8	- 0 - SHARED VOTING POWER			
REPORTING PERSON WITH		9	1,202,300 SOLE DISPOSITIVE POWER			
		10	- 0 - SHARED DISPOSITIVE POWE	R		
11	AGGREGATE	AMOUNT BEN	1,202,300 EFICIALLY OWNED BY EACH	REPORTING PERSON		
12		IF THE AGGREC ERTAIN SHARE	GATE AMOUNT IN ROW (11)	0		
13	PERCENT OF	CLASS REPRES	SENTED BY AMOUNT IN ROW	(11)		
14	1.2% TYPE OF REPORTING PERSON					
	IN					

1	NAME OF REPORTING PERSON				
2	SOUNDPOST CAPITAL, LP CHECK THE APPROPRIATE BOX IF A MEMBER OF A (a) x GROUP (b) o				
3	SEC USE ONI	LY			
4	SOURCE OF I	FUNDS			
5			E OF LEGAL PROCEEDINGS D ITEM 2(d) OR 2(e)		
6	CITIZENSHIP	OR PLACE OF	ORGANIZATION		
NUMBER OF SHARES	DELAWARE	7	SOLE VOTING POWER		
BENEFICIALLY OWNED BY EACH		8	- 0 - SHARED VOTING POWER		
REPORTING PERSON WITH		9	1,361,891 SOLE DISPOSITIVE POWER		
		10	- 0 - SHARED DISPOSITIVE POWE	R	
11	AGGREGATE	AMOUNT BEN	1,361,891 EFICIALLY OWNED BY EACH	REPORTING PERSON	
12		IF THE AGGREC ERTAIN SHARE	GATE AMOUNT IN ROW (11)	0	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)				
14	1.4% TYPE OF REP	PORTING PERSC	DN		
	PN				

1	NAME OF REPORTING PERSON				
2	SOUNDPOST CAPITAL OFFSHORE, LTD. CHECK THE APPROPRIATE BOX IF A MEMBER OF A (a) x GROUP (b) o				
3	SEC USE ONLY				
4	SOURCE OF FUNDS				
5	WC CHECK BOX IF DISCLOSURI IS REQUIRED PURSUANT TO				
6	CITIZENSHIP OR PLACE OF	ORGANIZATION			
NUMBER OF SHARES	CAYMAN ISLANDS 7	SOLE VOTING POWER			
BENEFICIALLY OWNED BY EACH	8	- 0 - Shared voting power			
REPORTING PERSON WITH	9	554,810 SOLE DISPOSITIVE POWER			
	10	- 0 - SHARED DISPOSITIVE POWE	R		
11	AGGREGATE AMOUNT BEN	554,810 IEFICIALLY OWNED BY EACH	REPORTING PERSON		
12	554,810 CHECK BOX IF THE AGGRE EXCLUDES CERTAIN SHARI	GATE AMOUNT IN ROW (11)	0		
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)				
14	Less than 1% TYPE OF REPORTING PERSON				
	СО				

1	NAME OF RE	PORTING PERS	ON			
2	CHECK THE A GROUP	SOUNDPOST ADVISORS, LLC CHECK THE APPROPRIATE BOX IF A MEMBER OF A (a) x GROUP (b) o				
3	SEC USE ONL	.Y				
4	SOURCE OF F	FUNDS				
5			E OF LEGAL PROCEEDINGS DITEM 2(d) OR 2(e)			
6	CITIZENSHIP	OR PLACE OF (	ORGANIZATION			
NUMBER OF SHARES	DELAWARE	7	SOLE VOTING POWER			
BENEFICIALLY OWNED BY EACH		8	- 0 - SHARED VOTING POWER			
REPORTING PERSON WITH		9	1,361,891 SOLE DISPOSITIVE POWER			
		10	- 0 - SHARED DISPOSITIVE POWE	R		
11	AGGREGATE	AMOUNT BEN	1,361,891 EFICIALLY OWNED BY EACH	REPORTING PERSON		
12		IF THE AGGREC ERTAIN SHARE	GATE AMOUNT IN ROW (11)	0		
13	PERCENT OF	CLASS REPRES	ENTED BY AMOUNT IN ROW	(11)		
14	1.4% TYPE OF REP	ORTING PERSO	N			
	00					

1	NAME OF REPORTING PERSON					
2		SOUNDPOST PARTNERS, LP(a) xCHECK THE APPROPRIATE BOX IF A MEMBER OF A(b) oGROUP(b) o				
3	SEC USE ONL	.Y		(-) -		
4	SOURCE OF F	FUNDS				
5			E OF LEGAL PROCEEDINGS ITEM 2(d) OR 2(e)			
6	CITIZENSHIP	OR PLACE OF (	ORGANIZATION			
NUMBER OF SHARES	DELAWARE	7	SOLE VOTING POWER			
BENEFICIALLY OWNED BY EACH		8	- 0 - SHARED VOTING POWER			
REPORTING PERSON WITH		9	938,109 SOLE DISPOSITIVE POWER			
		10	- 0 - SHARED DISPOSITIVE POWE	R		
11	AGGREGATE		938,109 EFICIALLY OWNED BY EACH	REPORTING PERSON		
12		IF THE AGGREC ERTAIN SHARE	GATE AMOUNT IN ROW (11)	o		
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)					
14	Less than 1% TYPE OF REP	ORTING PERSO	N			
	PN					

1	NAME OF RE	PORTING PERS	ON			
2	SOUNDPOST INVESTMENTS, LLCCHECK THE APPROPRIATE BOX IF A MEMBER OF A(a) xGROUP(b) o					
3	SEC USE ONL	.Y		(-) -		
4	SOURCE OF F	FUNDS				
5	AF CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS " IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e)					
6	CITIZENSHIP	OR PLACE OF (	ORGANIZATION			
NUMBER OF SHARES	DELAWARE	7	SOLE VOTING POWER			
BENEFICIALLY OWNED BY EACH		8	- 0 - SHARED VOTING POWER			
REPORTING PERSON WITH		9	938,109 SOLE DISPOSITIVE POWER			
		10	- 0 - SHARED DISPOSITIVE POWE	R		
11	AGGREGATE		938,109 EFICIALLY OWNED BY EACH	REPORTING PERSON		
12		IF THE AGGREC ERTAIN SHARE	GATE AMOUNT IN ROW (11)	0		
13	PERCENT OF	CLASS REPRES	SENTED BY AMOUNT IN ROW	(11)		
14	Less than 1% TYPE OF REP	ORTING PERSO	DN			
	00					

1	NAME OF RE	PORTING PERS	ON				
2 3	JAIME LESTER CHECK THE APPROPRIATE BOX IF A MEMBER OF A (a) x GROUP (b) o SEC USE ONLY						
4	SOURCE OF F	UNDS					
5		AF CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS " IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e)					
6	CITIZENSHIP OR PLACE OF ORGANIZATION						
NUMBER OF SHARES	USA	7	SOLE VOTING POWER				
BENEFICIALLY OWNED BY EACH		8	- 0 - SHARED VOTING POWER				
REPORTING PERSON WITH		9	2,300,000 SOLE DISPOSITIVE POWER				
		10	- 0 - SHARED DISPOSITIVE POWE	R			
11	AGGREGATE	AMOUNT BEN	2,300,000 EFICIALLY OWNED BY EACH	REPORTING PERSON			
12		F THE AGGREC ERTAIN SHARE	GATE AMOUNT IN ROW (11)	D			
13	PERCENT OF	CLASS REPRES	SENTED BY AMOUNT IN ROW	(11)			
14							
	IN						

1	NAME OF REPORTING PERSON					
2	LYRICAL OPPORTUNITY PARTNERS II, L.P. CHECK THE APPROPRIATE BOX IF A MEMBER OF A (a) x GROUP (b) o					
3		SEC USE ONLY				
4	SOURCE OF H	FUNDS				
5			E OF LEGAL PROCEEDINGS ITEM 2(d) OR 2(e)			
6	CITIZENSHIP	OR PLACE OF	ORGANIZATION			
NUMBER OF SHARES	DELAWARE	7	SOLE VOTING POWER			
BENEFICIALLY OWNED BY EACH		8	- 0 - SHARED VOTING POWER			
REPORTING PERSON WITH		9	338,500 SOLE DISPOSITIVE POWER			
		10	- 0 - SHARED DISPOSITIVE POWE	R		
11	AGGREGATE	AMOUNT BEN	338,500 EFICIALLY OWNED BY EACH	REPORTING PERSON		
12		IF THE AGGREO ERTAIN SHARE	GATE AMOUNT IN ROW (11)	0		
13	PERCENT OF	CLASS REPRES	SENTED BY AMOUNT IN ROW	(11)		
14	Less than 1% TYPE OF REP	ORTING PERSC	N			
	PN					

1	NAME OF REPORTING PERSON				
2	LYRICAL OPPORTUNITY PARTNERS II, LTD. CHECK THE APPROPRIATE BOX IF A MEMBER OF A (a) x GROUP (b) o				
3	SEC USE ONLY				
4	SOURCE OF FUN	NDS			
5	WC CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS " IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e)				
6	CITIZENSHIP OR PLACE OF ORGANIZATION				
NUMBER OF	CAYMAN ISLAN 7		SOLE VOTING POWER		
SHARES BENEFICIALLY OWNED BY EACH	8		- 0 - SHARED VOTING POWER		
REPORTING PERSON WITH	9		368,600 SOLE DISPOSITIVE POWER		
	10		- 0 - SHARED DISPOSITIVE POWE	R	
11	AGGREGATE A		368,600 EFICIALLY OWNED BY EACH	REPORTING PERSON	
12	368,600 CHECK BOX IF EXCLUDES CER		GATE AMOUNT IN ROW (11) of S	0	
13	PERCENT OF CL	ASS REPRES	ENTED BY AMOUNT IN ROW	(11)	
14	Less than 1% TYPE OF REPOR	TING PERSO	Ν		
	СО				

1	NAME OF REPORTING PERSON						
2	LYRICAL OPPORTUNITY PARTNERS II GP, L.P. CHECK THE APPROPRIATE BOX IF A MEMBER OF A (a) x						
3		GROUP (b) o SEC USE ONLY (b) o					
4	SOURCE OF F	FUNDS					
5	AF CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS " IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e)						
6	CITIZENSHIP OR PLACE OF ORGANIZATION						
NUMBER OF SHARES	DELAWARE	7	SOLE VOTING POWER				
BENEFICIALLY OWNED BY EACH		8	- 0 - SHARED VOTING POWER				
REPORTING PERSON WITH		9	338,500 SOLE DISPOSITIVE POWER				
		10	- 0 - SHARED DISPOSITIVE POWE	R			
11	AGGREGATE	AMOUNT BENI	338,500 EFICIALLY OWNED BY EACH	REPORTING PERSON			
12		IF THE AGGREC ERTAIN SHARE	GATE AMOUNT IN ROW (11) G	0			
13	PERCENT OF	CLASS REPRES	ENTED BY AMOUNT IN ROW	(11)			
14	Less than 1% TYPE OF REP	ORTING PERSO	N				
	PN						

1	NAME OF RE	PORTING PERS	ON			
2	LYRICAL CORP III, LLC CHECK THE APPROPRIATE BOX IF A MEMBER OF A (a) x GROUP (b) o					
3	SEC USE ONL	2 Y				
4	SOURCE OF F	FUNDS				
5	AF CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS " IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e)					
6	CITIZENSHIP	OR PLACE OF O	ORGANIZATION			
NUMBER OF SHARES	DELAWARE	7	SOLE VOTING POWER			
BENEFICIALLY OWNED BY EACH		8	- 0 - SHARED VOTING POWER			
REPORTING PERSON WITH		9	338,500 SOLE DISPOSITIVE POWER			
		10	- 0 - SHARED DISPOSITIVE POWE	R		
11	AGGREGATE	AMOUNT BEN	338,500 EFICIALLY OWNED BY EACH	REPORTING PERSON		
12		IF THE AGGREC ERTAIN SHARE	GATE AMOUNT IN ROW (11) G	0		
13	PERCENT OF	CLASS REPRES	ENTED BY AMOUNT IN ROW	(11)		
14	Less than 1% TYPE OF REP	ORTING PERSO	N			
	00					

1	NAME OF REPORTING PERSON				
2 3	LYRICAL PARTNERS, L.P. CHECK THE APPROPRIATE BOX IF A MEMBER OF A (a) x GROUP (b) o SEC USE ONLY				
4	SOURCE OF I				
4		UNDS			
5	AF CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS " IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e)				
6	CITIZENSHIP	OR PLACE OF	ORGANIZATION		
	DELAWARE				
NUMBER OF		7	SOLE VOTING POWER		
SHARES BENEFICIALLY OWNED BY EACH		8	- 0 - SHARED VOTING POWER		
REPORTING PERSON WITH		9	368,600 SOLE DISPOSITIVE POWER		
		10	- 0 - SHARED DISPOSITIVE POWE	R	
11	AGGREGATE	AMOUNT BEN	368,600 EFICIALLY OWNED BY EACH	REPORTING PERSON	
12		IF THE AGGREC ERTAIN SHARE	GATE AMOUNT IN ROW (11) GES	)	
13	PERCENT OF	CLASS REPRES	SENTED BY AMOUNT IN ROW	(11)	
14	Less than 1% TYPE OF REP	ORTING PERSC	DN		
	PN				

1	NAME OF REPORTING PERSON				
2 3	LYRICAL CORP I, LLC CHECK THE APPROPRIATE BOX IF A MEMBER OF A (a) x GROUP (b) o SEC USE ONLY				
4	SOURCE OF I	FUNDS			
5	AF CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS " IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e)				
6	CITIZENSHIP	OR PLACE OF	ORGANIZATION		
	DELAWARE				
NUMBER OF		7	SOLE VOTING POWER		
SHARES BENEFICIALLY OWNED BY EACH		8	- 0 - SHARED VOTING POWER		
REPORTING PERSON WITH		9	368,600 SOLE DISPOSITIVE POWER		
		10	- 0 - SHARED DISPOSITIVE POWE	R	
11	AGGREGATE	AMOUNT BEN	368,600 EFICIALLY OWNED BY EACH	REPORTING PERSON	
12		IF THE AGGREO ERTAIN SHARE	GATE AMOUNT IN ROW (11) GES	0	
13	PERCENT OF	CLASS REPRES	SENTED BY AMOUNT IN ROW	(11)	
14	Less than 1% TYPE OF REP	PORTING PERSC	DN		
	00				

1	NAME OF RE	PORTING PERS	ON			
2 3	JEFFREY KESWIN CHECK THE APPROPRIATE BOX IF A MEMBER OF A (a) x GROUP (b) o SEC USE ONLY					
4	SOURCE OF F	FUNDS				
5	AF CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS " IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e)					
6	CITIZENSHIP OR PLACE OF ORGANIZATION					
NUMBER OF SHARES	USA	7	SOLE VOTING POWER			
BENEFICIALLY OWNED BY EACH		8	- 0 - SHARED VOTING POWER			
REPORTING PERSON WITH		9	707,100 SOLE DISPOSITIVE POWER			
		10	- 0 - SHARED DISPOSITIVE POWE	R		
11	AGGREGATE	AMOUNT BEN	707,100 EFICIALLY OWNED BY EACH	REPORTING PERSON		
12		IF THE AGGREC ERTAIN SHARE	GATE AMOUNT IN ROW (11)	0		
13	PERCENT OF	CLASS REPRES	SENTED BY AMOUNT IN ROW	(11)		
14	Less than 1% TYPE OF REPORTING PERSON					
	IN					

1	NAME OF RE	PORTING PERS	ON			
2 3	MURANO PARTNERS LP CHECK THE APPROPRIATE BOX IF A MEMBER OF A (a) x GROUP (b) o SEC USE ONLY					
4	SOURCE OF F	UNDS				
5	WC CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS " IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e)					
6	CITIZENSHIP OR PLACE OF ORGANIZATION					
NUMBER OF SHARES	DELAWARE	7	SOLE VOTING POWER			
BENEFICIALLY OWNED BY EACH		8	- 0 - SHARED VOTING POWER			
REPORTING PERSON WITH		9	575,000 SOLE DISPOSITIVE POWER			
		10	- 0 - SHARED DISPOSITIVE POWE	R		
11	AGGREGATE	AMOUNT BEN	575,000 EFICIALLY OWNED BY EACH	REPORTING PERSON		
12		IF THE AGGREC ERTAIN SHARE	GATE AMOUNT IN ROW (11)	0		
13	PERCENT OF	CLASS REPRES	SENTED BY AMOUNT IN ROW	(11)		
14	Less than 1% TYPE OF REP	ORTING PERSO	DN			
	PN					

REPORTING PERSON WITH

1	NAME OF RE	PORTING PERSC	DN	
2	MURANO CA CHECK THE A GROUP		OX IF A MEMBER OF A	(a) x (b) o
3	SEC USE ONL	LY		
4	SOURCE OF F	FUNDS		
5		IF DISCLOSURE URSUANT TO IT	OF LEGAL PROCEEDINGS IS EM 2(d) OR 2(e)	
6	CITIZENSHIP	OR PLACE OF O	RGANIZATION	
NUMBER OF SHARES	DELAWARE	7	SOLE VOTING POWER	
BENEFICIALLY			- 0 -	
OWNED BY				
EACH				