

**DineEquity, Inc.**  
450 North Brand Boulevard,  
Glendale, California 91203  
(818) 240-6055

April 15, 2011

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-6010

Re: DineEquity, Inc.  
and the Additional Registrants listed on Annex A hereto  
Registration Statement on Form S-4

Dear Sir or Madam:

DineEquity, Inc., a Delaware corporation, and each of the guarantors set forth on Annex A hereto (collectively, the “Registrants”) are registering an exchange offer (the “Exchange Offer”) of 9.5% Senior Notes due 2018 issued on October 19, 2010 (the “Old Notes”) for 9.5% Senior Notes due 2018 that have been registered under the Securities Act of 1933, as amended (the “Securities Act” and, such notes, the “New Notes”), pursuant to a Registration Statement on Form S-4 in reliance on the staff of the Securities and Exchange Commission’s position set forth in Exxon Capital Holdings Corp., SEC No-Action Letter (publicly available May 13, 1988), Morgan Stanley & Co. Inc., SEC No-Action Letter (publicly available June 5, 1991) and Shearman & Sterling, SEC No-Action Letter (publicly available July 2, 1993). The Registrants represent as follows:

1. The Registrants have not entered into any arrangement or understanding with any person to distribute the New Notes to be received in the Exchange Offer and, to the best of the Registrants’ information and belief, each person participating in the Exchange Offer is acquiring the New Notes in its ordinary course of business and has no arrangement or understanding with any person to participate in the distribution of the New Notes to be received in the Exchange Offer.
2. In this regard, the Registrants will make each person participating in the Exchange Offer aware (through the Exchange Offer prospectus or otherwise) that if such person is participating in the Exchange Offer for the purpose of distributing the New Notes to be acquired in the Exchange Offer, such person (i) cannot rely on the staff position

enunciated in Exxon Capital Holdings Corp., SEC No-Action Letter (publicly available May 13, 1988) or similar letters and (ii) must comply with registration and prospectus delivery requirements of the Securities Act in connection with a secondary resale transaction.

3. The Registrants acknowledge that such a secondary resale transaction by such person participating in the Exchange Offer for the purpose of distributing the New Notes should be covered by an effective registration statement containing the selling securityholder information required by Item 507 of Regulation S-K under the Securities Act.
4. The Registrants will make each person participating in the Exchange Offer aware (through the Exchange Offer prospectus) that any broker-dealer who holds Old Notes acquired for its own account as a result of market-making activities or other trading activities, and who receives New Notes in exchange for such Old Notes pursuant to the Exchange Offer, may be a statutory underwriter and must deliver a prospectus meeting the requirements of the Securities Act (as described in Shearman & Sterling, SEC No-Action Letter (publicly available July 2, 1993)) in connection with any resale of such New Notes.
5. The Registrants will include in the transmittal letter or similar documentation to be executed by an exchange offeree in order to participate in the Exchange Offer the following additional provisions:
  - (a) If the exchange offeree is not a broker-dealer, an acknowledgement that it is not engaged in, and does not intend to engage in, a distribution of the New Notes.
  - (b) If the exchange offeree is a broker-dealer holding Old Notes acquired for its own account as a result of market-making activities or other trading activities, an acknowledgement that it will deliver a prospectus meeting the requirements of the Securities Act in connection with any resale of New Notes received in respect of such Old Notes pursuant to the Exchange Offer, and a statement to the effect that by so acknowledging and by delivering a prospectus, such broker-dealer will not be deemed to admit that it is an "underwriter" within the meaning of the Securities Act.
6. None of the Registrants nor any affiliate of the Registrants has entered into any arrangement or understanding with any broker-dealer participating in the Exchange Offer to distribute the New Notes.

*[signature pages follow]*

Very truly yours,

**DINEEQUITY, INC.**

By /s/ John F. Tierney  
Name: John F. Tierney  
Title: Chief Financial Officer

**INTERNATIONAL HOUSE OF PANCAKES, LLC**

By: DineEquity, Inc., its Sole Member

By /s/ John F. Tierney  
Name: John F. Tierney  
Title: Chief Financial Officer

**IHOP FRANCHISE COMPANY, LLC**

By /s/ Michael J. Mendelsohn  
Name: Michael J. Mendelsohn  
Title: Vice President, Finance

**IHOP FRANCHISING, LLC**

By /s/ Michael J. Mendelsohn  
Name: Michael J. Mendelsohn  
Title: Vice President, Finance

**IHOP HOLDINGS, LLC**

By /s/ Michael J. Mendelsohn  
Name: Michael J. Mendelsohn  
Title: Vice President, Finance

**IHOP IP, LLC**

By /s/ Michael J. Mendelsohn  
Name: Michael J. Mendelsohn  
Title: Vice President, Finance

**IHOP PROPERTY LEASING, LLC**

By /s/ Michael J. Mendelsohn  
Name: Michael J. Mendelsohn  
Title: Vice President, Finance

**IHOP PROPERTY LEASING II, LLC**

By: International House of Pancakes, LLC, its Sole Member

By: DineEquity, Inc., its Sole Member

By /s/ John F. Tierney  
Name: John F. Tierney  
Title: Chief Financial Officer

**IHOP PROPERTIES, LLC**

By /s/ Julia A. Stewart  
Name: Julia A. Stewart  
Title: President

**IHOP REAL ESTATE, LLC**

By /s/ Michael J. Mendelsohn  
Name: Michael J. Mendelsohn  
Title: Vice President, Finance

**IHOP TPGC, LLC**

By /s/ Julia A. Stewart  
Name: Julia A. Stewart  
Title: Manager

**ACM CARDS, INC.**

By /s/ Rebecca R. Tilden  
Name: Rebecca R. Tilden  
Title: Vice President, Secretary and Treasurer

**APPLEBEE'S UK LLC**

By: Applebee's International, Inc., its Sole Member

By /s/ Rebecca R. Tilden  
Name: Rebecca R. Tilden  
Title: Vice President, Secretary and Treasurer

**APPLEBEE'S ENTERPRISES LLC**

By /s/ Rebecca R. Tilden  
Name: Rebecca R. Tilden  
Title: Vice President, Secretary and Treasurer

**APPLEBEE'S FRANCHISING LLC**

By /s/ Rebecca R. Tilden  
Name: Rebecca R. Tilden  
Title: Vice President, Secretary and Deputy General  
Counsel

**APPLEBEE'S HOLDINGS LLC**

By /s/ Rebecca R. Tilden  
Name: Rebecca R. Tilden  
Title: Vice President, Secretary and Treasurer

**APPLEBEE'S HOLDINGS II CORP.**

By /s/ Rebecca R. Tilden  
Name: Rebecca R. Tilden  
Title: Vice President, Secretary and Treasurer

**APPLEBEE'S IP LLC**

By /s/ Rebecca R. Tilden  
Name: Rebecca R. Tilden  
Title: Vice President, Secretary and Treasurer

**APPLEBEE'S INTERNATIONAL, INC.**

By /s/ Rebecca R. Tilden  
Name: Rebecca R. Tilden  
Title: Vice President, Secretary and Treasurer

**APPLEBEE'S RESTAURANTS KANSAS LLC**

By /s/ Rebecca R. Tilden  
Name: Rebecca R. Tilden  
Title: Vice President, Secretary and Treasurer

**APPLEBEE'S RESTAURANTS  
MID-ATLANTIC LLC**

By /s/ Rebecca R. Tilden  
Name: Rebecca R. Tilden  
Title: Vice President, Secretary and Treasurer

**APPLEBEE'S RESTAURANTS NORTH LLC**

By /s/ Rebecca R. Tilden  
Name: Rebecca R. Tilden  
Title: Vice President, Secretary and Treasurer

**APPLEBEE'S RESTAURANTS TEXAS LLC**

By /s/ Rebecca R. Tilden  
Name: Rebecca R. Tilden  
Title: Vice President, Secretary and Treasurer

**APPLEBEE'S RESTAURANTS VERMONT, INC.**

By /s/ Rebecca R. Tilden  
Name: Rebecca R. Tilden  
Title: President, Vice President and Treasurer



**APPLEBEE'S RESTAURANTS INC.**

By /s/ Rebecca R. Tilden  
Name: Rebecca R. Tilden  
Title: Vice President, Secretary and Treasurer

**APPLEBEE'S RESTAURANTS WEST LLC**

By: Applebee's Enterprises LLC, its sole Member

By /s/ Rebecca R. Tilden  
Name: Rebecca R. Tilden  
Title: Vice President, Secretary and Treasurer

**APPLEBEE'S SERVICES, INC.**

By /s/ Rebecca R. Tilden  
Name: Rebecca R. Tilden  
Title: Vice President, Secretary and Deputy General  
Counsel

**NEIGHBORHOOD INSURANCE, INC.**

By /s/ Rebecca R. Tilden  
Name: Rebecca R. Tilden  
Title: President

cc: Bryan R. Adel, Esq.  
SVP, Legal, General Counsel and Secretary  
DineEquity, Inc.

Rodrigo Guerra, Jr., Esq.  
Skadden, Arps, Slate, Meagher & Flom LLP

**Additional Registrants**

International House of Pancakes, LLC, a Delaware limited liability company  
IHOP Franchise Company, LLC, a Delaware limited liability company  
IHOP Franchising, LLC, a Delaware limited liability company  
IHOP Holdings, LLC, a Delaware limited liability company  
IHOP IP, LLC, a Delaware limited liability company  
IHOP Property Leasing, LLC, a Delaware limited liability company  
IHOP Property Leasing II, LLC, a Delaware limited liability company  
IHOP Properties, LLC, a Delaware limited liability company  
IHOP Real Estate, LLC, a Delaware limited liability company  
IHOP TPGC, LLC, an Ohio limited liability company  
ACM Cards, Inc., a Florida corporation  
Applebee's UK, LLC, a Kansas limited liability company  
Applebee's Enterprises LLC, a Delaware limited liability company  
Applebee's Franchising LLC, a Delaware limited liability company  
Applebee's Holdings II Corp. , a Delaware corporation  
Applebee's Holdings, LLC, a Delaware limited liability company  
Applebee's IP LLC, a Delaware limited liability company  
Applebee's International, Inc., a Delaware corporation  
Applebee's Restaurants Kansas LLC, a Kansas limited liability company  
Applebee's Restaurants Mid-Atlantic LLC, a Delaware limited liability company  
Applebee's Restaurants North LLC, a Delaware limited liability company  
Applebee's Restaurants Texas LLC, a Texas limited liability company  
Applebee's Restaurants Vermont, Inc., a Vermont corporation  
Applebee's Restaurants, Inc., a Kansas corporation  
Applebee's Restaurants West LLC, a Delaware limited liability company  
Applebee's Services, Inc., a Kansas corporation  
Neighborhood Insurance, Inc., a Vermont corporation