



December 10, 2008

ATTN: Mr. Ryan Rohn  
United States Securities and  
Exchange Commission  
100 F Street NE  
Washington, D.C. 20549

**Re: DineEquity, Inc.  
Form 10-Q for the Quarterly Period Ended September 30, 2008  
Filed October 31, 2008  
File No. 001-15283**

Dear Mr. Rohn:

Based on our conversation, thank you for extending our time to forward to you our written response to December 31, 2008.

Thank you again for your courtesy and cooperation in this matter.

Sincerely,  
DineEquity, Inc.

/s/ Gregory Calvin  
Gregory Calvin  
Acting Chief Financial Officer and  
Vice President, Corporate Controller

DineEquity, Inc.  
450 North Brand Blvd., 7th Floor  
Glendale, California 91203-4415  
866.995.DINE

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