

June 10, 2011

**VIA EDGAR AND FACSIMILE**

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Katherine Wray  
(202) 551-3483

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

Ladies and Gentlemen:

Pursuant to Rule 461(a) under the Securities Act of 1933, as amended, each of the undersigned registrants (each, a “**Registrant**”) hereby requests that the effectiveness of the registration statement on Form S-4, the file number of which is set forth opposite such Registrant’s name on Annex A hereto, filed April 15, 2011 as amended by Amendment No. 1 thereto, filed May 20, 2011, and as further amended by Amendment No. 2 thereto, filed June 10, 2011, be accelerated by the Securities and Exchange Commission (the “**Commission**”) to 5:00 PM, Eastern time, on June 14, 2011, or as soon thereafter as practicable.

Each Registrant acknowledges that should the Commission or its staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing. In addition, each Registrant acknowledges that the action of the Commission or its staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve each Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the filing. Finally, each Registrant acknowledges that it may not assert the declaration of effectiveness of the filing as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

[*Signature Pages Follow*]

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We request that we be notified of such effectiveness by a telephone call to Lisa Johnstone of Skadden, Arps, Slate, Meagher & Flom LLP at (213) 687-5504 and that such effectiveness also be confirmed in writing.

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

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**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

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**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

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**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

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**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

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**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: Vice President, Secretary and Treasurer

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**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

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**Registrant****Registration Statement on Form S-4  
(File No.)**

DineEquity, Inc.	333-173549
International House of Pancakes, LLC	333-173549-27
IHOP Franchise Company, LLC	333-173549-26
IHOP Franchising, LLC	333-173549-25
IHOP Holdings, LLC	333-173549-24
IHOP IP, LLC	333-173549-23
IHOP Property Leasing, LLC	333-173549-22
IHOP Property Leasing II, LLC	333-173549-21
IHOP Properties, LLC	333-173549-20
IHOP Real Estate, LLC	333-173549-19
IHOP TPGC, LLC	333-173549-18
ACM Cards, Inc.	333-173549-17
Applebee's UK, LLC	333-173549-16
Applebee's Enterprises LLC	333-173549-15
Applebee's Franchising LLC	333-173549-14
Applebee's Holdings LLC	333-173549-12
Applebee's Holdings II Corp.	333-173549-13
Applebee's IP LLC	333-173549-11
Applebee's International, Inc.	333-173549-10
Applebee's Restaurants Kansas LLC	333-173549-9
Applebee's Restaurants Mid-Atlantic LLC	333-173549-8
Applebee's Restaurants North LLC	333-173549-7
Applebee's Restaurants Texas LLC	333-173549-6
Applebee's Restaurants Vermont, Inc.	333-173549-5
Applebee's Restaurants Inc.	333-173549-4
Applebee's Restaurants West LLC	333-173549-3
Applebee's Services, Inc.	333-173549-2
Neighborhood Insurance, Inc.	333-173549-1