IHOP CORP Form 8-K March 28, 2008

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the

Securities Exchange Act of 1934

Date of report (Date of earliest event reported) March 28, 2008

IHOP Corp.

(Exact Name of Registrant as Specified in Charter)

Delaware (State or Other Jurisdiction of Incorporation) **001-15283** (Commission File Number)

95-3038279 (IRS Employer Identification No.)

450 North Brand, Glendale, California (Address of Principal Executive Offices)

91203 (Zip Code)

(818) 240-6055

(Registrant s telephone number, including area code)

Not applicable

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the Registrant under any of the following provisions:
o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 7.01. REGULATION FD DISCLOSURE.

Pursuant to the terms of the IHOP Base Indenture and the Applebee s Base Indenture (the Base Indentures), certain subsidiaries of IHOP Corp. and certain subsidiaries of Applebee s International Inc., itself a wholly owned subsidiary of IHOP Corp., are required to provide Monthly Servicing Reports to the respective Indenture Trustees and other parties as described in the Base Indentures. The Company hereby furnishes (but does not file) the Monthly Servicing Reports provided to the Indenture Trustees during the first three months of 2008.

The information set forth in response to this item shall not be deemed filed for purposes of Section 18 of the Exchange Act, and is not incorporated by reference into any filing under the Securities Act of 1933, as amended, or the Exchange Act, regardless of any general incorporation language in such filing.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(d) Exhibits.

Exhibit No.	Description
99.1	Monthly Servicing Report for IHOP Franchising, LLP and IHOP IP, LLC, for payment date of January 22, 2008
99.2	Monthly Servicing Report for IHOP Franchising, LLP and IHOP IP, LLC, for payment date of February 20, 2008
99.3	Monthly Servicing Report for IHOP Franchising, LLP and IHOP IP, LLC, for payment date of March 20, 2008
99.4	Monthly Servicing Report for Applebee s Enterprises LLC as Issuer and Applebee s IP LLC & The Restaurant Holders as
	Co-Issuers, for payment date of January 22, 2008
99.5	Monthly Servicing Report for Applebee s Enterprises LLC as Issuer and Applebee s IP LLC & The Restaurant Holders as
	Co-Issuers, for payment date of February 20, 2008
99.6	Monthly Servicing Report for Applebee s Enterprises LLC as Issuer and Applebee s IP LLC & The Restaurant Holders as
	Co-Issuers, for payment date of March 20, 2008

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: March 28, 2008 IHOP CORP.

By: /s/ Thomas G. Conforti Thomas G. Conforti

Chief Financial Officer (Principal

Financial Officer)

3

EXHIBIT INDEX

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