IHOP CORP Form 8-K December 13, 2007

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 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): December 13, 2007

IHOP CORP.

(Exact Name of Registrant as Specified in Charter)

Delaware (State or other jurisdiction of (Commission (I.R.S. Employer incorporation or organization) File Number) Identification No.)

450 North Brand, Glendale, 91203

California (Address of principal executive offices) (Zip Code)

(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:

[&]quot; Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

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- " Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- " 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.

In connection with IHOP Corp. s recent acquisition of Applebee s International, Inc., IHOP Corp. is furnishing the supplemental information included as Exhibit 99.1 to this Current Report, which is incorporated herein by reference. In furnishing such information, IHOP makes no admission as to the materiality of such information.

Item 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(d) Exhibits

Exhibit Number Description

99.1 Unaudited Pro Forma Condensed Combined Financial Information of IHOP Corp.

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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: December 13, 2007 IHOP CORP.

By: /s/ THOMAS CONFORTI Thomas Conforti Chief Financial Officer (Principal Financial Officer)