

Mail Stop 4561

August 12, 2009

Mr. Gregory Calvin  
Acting Chief Financial Officer, Vice President, Corporate Controller  
DineEquity, Inc.  
450 North Brand Boulevard  
Glendale, CA 91203-1903

**Re: DineEquity, Inc.  
Form 10-Q for the Quarterly Period Ended September 30, 2008  
Filed October 31, 2008  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed February 26, 2009  
File No. 001-15283**

Dear Mr. Calvin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief