

IHOP CORP
Form 8-K/A
February 12, 2008

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

(Amendment No. 1)

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): **November 29, 2007**

IHOP CORP.

(Exact Name of Registrant as Specified in Charter)

Delaware
(State or other jurisdiction of
incorporation)

001-15283
(Commission
File Number)

95-3038279
(I.R.S. 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)

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Not Applicable

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

Check the appropriate box below if the Form 8-K/A 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))
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This Current Report on Form 8-K/A (Amendment No. 1) amends IHOP Corp.'s Current Report on Form 8-K filed on December 5, 2007, in which IHOP Corp. reported the completion of its acquisition of Applebee's International, Inc. This amendment is being filed to include the financial statements and pro forma financial information required under Item 9.01 of Form 8-K. The information previously reported in the Current Report on Form 8-K filed on December 5, 2007, is incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

(a) **Financial Statements of Businesses Acquired.**

The audited consolidated balance sheets of Applebee's International, Inc. and Subsidiaries as of December 31, 2006 and December 25, 2005 and the related consolidated statements of earnings, stockholders' equity, and cash flows for the years ended December 31, 2006, December 25, 2005, and December 26, 2004, and the notes related thereto, which have been adjusted to reflect certain discontinued operations, are filed as Exhibit 99.1 to this amendment and incorporated herein by reference.

The condensed consolidated balance sheets of Applebee's International, Inc. and Subsidiaries as of September 30, 2007 (unaudited) and December 31, 2006 and the related unaudited condensed consolidated statements of earnings, stockholders' equity, and cash flows for the 13 and 39 weeks ended September 30, 2007 and September 24, 2006, and the notes related thereto, are incorporated herein by reference to Item 1. of Applebee's International, Inc.'s Quarterly Report on Form 10-Q for the quarterly period ended September 30, 2007.

(b) **Pro Forma Financial Information**

The unaudited pro forma combined condensed financial statements with respect to the transaction are filed as Exhibit 99.2 to this amendment and are incorporated herein by reference.

(d) **Exhibits**

23.1 **Consent of Independent Registered Public Accounting Firm.**

99.1 The audited consolidated balance sheets of Applebee's International, Inc. and Subsidiaries as of December 31, 2006 and December 25, 2005 and the related consolidated statements of earnings, stockholders' equity, and cash flows for the years ended December 31, 2006, December 25, 2005 and December 26, 2004 and the notes related thereto.

99.2 Unaudited Pro Forma Condensed Combined Financial Statements of IHOP Corp.

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: February 12, 2008

IHOP CORP.

By:

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

EXHIBIT INDEX

| Exhibit Number | Description |
|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
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| 99.2 | Unaudited Pro Forma Condensed Combined Financial Statements of IHOP Corp. |