

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**AMENDMENT NO. 2  
TO  
Form S-4  
REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933**

**DineEquity, Inc.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**6794**  
(Primary Standard Industrial  
Classification Code Number)

**95-3038279**  
(I.R.S. Employer  
Identification No.)

SEE TABLE OF ADDITIONAL REGISTRANTS BELOW

450 North Brand Boulevard  
Glendale, California 91203-1903  
(818) 240-6055

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Bryan R. Adel  
Senior Vice President, Legal, General Counsel and Secretary  
DineEquity, Inc.  
450 North Brand Boulevard,  
Glendale, California 91203-1903  
(818) 240-6055

(Name, address, including zip code, and telephone number, including area code, of agent for service)

*Copies of all communications to:*  
Rodrigo Guerra, Jr., Esq.  
Skadden, Arps, Slate, Meagher & Flom LLP  
300 South Grand Avenue, Suite 3400  
Los Angeles, California 90071  
(213) 687-5000  
(213) 687-5600 (facsimile)

**Approximate date of commencement of proposed sale to the public: As soon as practicable after this registration statement becomes effective.**

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "larger accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer  Accelerated filer   
Non-accelerated filer  (Do not check if a smaller reporting company) Smaller reporting company

If applicable, place an X in the box to designate the appropriate rule provision relied upon in conducting this transaction:

Exchange Act Rule 13e-4(i) (Cross Border Issuer Tender Offer)

Exchange Act Rule 14d-1(d) (Cross Border Third-Party Tender Offer)

**CALCULATION OF REGISTRATION FEE**

Title of each class of securities to be registered	Amount to be registered	Proposed maximum offering price per security	Proposed maximum aggregate offering price	Amount of registration fee
9.5% Senior Notes due 2018	\$792,750,000	100%	\$792,750,000(1)	\$92,038.28
Guarantees related to the 9.5% Senior Notes due 2018	N/A	N/A	N/A	N/A(2)
Total	\$792,750,000	N/A	N/A	\$92,038.28(3)

(1) Estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(f) promulgated under the Securities Act of 1933, as amended.

(2) Pursuant to Rule 457(n) promulgated under the Securities Act of 1933, as amended, no additional fee is being paid in respect of the Guarantees. The Guarantees are not traded separately from the Notes.

(3) Registration fee was previously paid.

The Registrants hereby amend this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrants shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until this Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to Section 8(a), may determine.

**TABLE OF ADDITIONAL REGISTRANTS**

<u>Name of Additional Registrant*</u>	<u>State or Other Jurisdiction of Incorporation or Formation</u>	<u>Primary Standard Industrial Classification Code Number</u>	<u>I.R.S. Employer Identification No.</u>
International House of Pancakes, LLC(1)	Delaware	5812	95-2054061
IHOP Franchise Company, LLC(1)	Delaware	5812	80-0317698
IHOP Franchising, LLC(1)	Delaware	5812	35-2287120
IHOP Holdings, LLC(1)	Delaware	5812	38-3749313
IHOP IP, LLC(1)	Delaware	5812	37-1534892
IHOP Property Leasing, LLC(1)	Delaware	5812	32-0190569
IHOP Property Leasing II, LLC(1)	Delaware	5812	80-0392606
IHOP Properties, LLC(1)	Delaware	5812	95-2584985
IHOP Real Estate, LLC(1)	Delaware	5812	36-4600092
IHOP TPGC, LLC(1)	Ohio	5812	80-0392596
ACM Cards, Inc.(2)	Florida	5812	48-1251814
Applebee's UK, LLC(2)	Kansas	5812	48-1251813
Applebee's Enterprises LLC(2)	Delaware	5812	26-0783903
Applebee's Franchising LLC(2)	Delaware	5812	26-0784723
Applebee's Holdings II Corp.(2)	Delaware	5812	26-1136301
Applebee's Holdings, LLC(2)	Delaware	5812	26-0783860
Applebee's IP LLC(2)	Delaware	5812	26-0784780
Applebee's International, Inc.(3)	Delaware	5812	43-1461763
Applebee's Restaurants Kansas LLC(2)	Kansas	5812	26-0785449
Applebee's Restaurants Mid-Atlantic LLC(2)	Delaware	5812	26-0785409
Applebee's Restaurants North LLC(2)	Delaware	5812	26-0784825
Applebee's Restaurants Texas LLC(2)	Texas	5812	26-0786153
Applebee's Restaurants Vermont, Inc. (2)	Vermont	5812	26-0786315
Applebee's Restaurants, Inc.(2)	Kansas	5812	26-0786267
Applebee's Restaurants West LLC(2)	Delaware	5812	26-0784870
Applebee's Services, Inc.(2)	Kansas	5812	48-1142588
Neighborhood Insurance, Inc.(2)	Vermont	5812	55-0800043

\* The 9.5% Senior Notes due 2018 were issued by DineEquity, Inc. The additional registrants are guarantors.

- (1) The address and telephone number of each of these additional registrant guarantors' principal executive offices is the same as DineEquity, Inc.
- (2) The address and telephone number of each of these additional registrant guarantors' principal executive offices is c/o Applebee's Services, Inc., 11201 Renner Boulevard, Lenexa, Kansas 66219, (913) 890-0100.
- (3) The address and telephone number of Applebee's International, Inc.'s principal executive offices is 4551 W. 107th Street, Suite 100, Overland Parks, Kansas 66207, (913) 967-4000.

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**EXPLANATORY NOTE**

This Amendment No. 2 is being filed for the purpose of refiling Exhibits 5.1, 5.2, 5.3, 5.4, 5.5 and 23.1 to the Registration Statement (Registration No. 333-173549), and no changes or additions are being made hereby to the Prospectus constituting Part I of the Registration Statement or to Items 20 or 22 of Part II of the Registration Statement. Accordingly, such Prospectus and Items 20 and 22 of Part II have not been included herein.

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**PART II**  
**INFORMATION NOT REQUIRED IN THE PROSPECTUS**

**Item 21. Exhibits and Financial Statement Schedules.**

See the "Index of Exhibits" following the signature pages hereto.



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<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ John F. Tierney</u> John F. Tierney	Chief Financial Officer <i>(Principal Financial Officer)</i>	June 10, 2011
<u>*</u> Gregory Kalvin	Senior Vice President, Corporate Controller <i>(Principal Accounting Officer)</i>	June 10, 2011
*By: <u>/s/ John F. Tierney</u> John F. Tierney <i>Attorney-in-Fact</i>		



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<u>Signature</u>	<u>Title</u>	<u>Date</u>
* _____ Gilbert T. Ray	Director of DineEquity, Inc.	June 10, 2011
* _____ Patrick W. Rose	Director of DineEquity, Inc.	June 10, 2011

\*By:           /s/ John F. Tierney            
          John F. Tierney  
          Attorney-in-Fact





<u>Signature</u>	<u>Title</u>	<u>Date</u>
* _____ Caroline W. Nahas	Director of DineEquity, Inc.	June 10, 2011
* _____ Gilbert T. Ray	Director of DineEquity, Inc.	June 10, 2011
* _____ Patrick W. Rose	Director of DineEquity, Inc.	June 10, 2011
*By: <u>          /s/ John F. Tierney          </u> John F. Tierney Attorney-in-Fact		

























































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## INDEX TO EXHIBITS

<u>Exhibit</u>	<u>Description</u>
4.1	Indenture dated as of October 19, 2010, by and among DineEquity, Inc., the guarantors party thereto and Wells Fargo Bank, National Association (Exhibit 4.1 to DineEquity Inc.'s Current Report on Form 8-K, filed October 21, 2010 is incorporated herein by reference)
4.2	Form of 9.5% Senior Notes due 2018 (include in Exhibit 4.1)
5.1*	Opinion of Skadden, Arps, Slate, Meagher & Flom LLP
5.2*	Opinion of Richman Greer P.A.
5.3*	Opinion of Seigfreid, Bingham, Levy, Selzer & Gee, P.C.
5.4*	Opinion of Bricker & Eckler LLP
5.5*	Opinion of Gravel and Shea
10.1	Registration Rights Agreement dated as of October 19, 2010, by and among DineEquity, Inc., the guarantors thereto and Barclays Capital Inc. and Goldman, Sachs & Co., as representatives of the initial purchasers (Exhibit 10.1 to DineEquity Inc.'s Current Report on Form 8-K, filed October 21, 2010 is incorporated herein by reference)
12.1†	Computation of Ratio of Earnings to Fixed Charges
23.1*	Consent of Ernst & Young LLP, Independent Registered Public Accounting Firm
23.2	Consent of Skadden, Arps, Slate, Meagher & Flom LLP (included in Exhibit 5.1)
23.3	Consent of Richman Greer P.A. (included in Exhibit 5.2)
23.4	Consent of Seigfreid, Bingham, Levy, Selzer & Gee, P.C. (included in Exhibit 5.3)
23.5	Consent of Bricker & Eckler LLP (included in Exhibit 5.4)
23.6	Consent of Gravel and Shea (included in Exhibit 5.5)
24.1†	Power of Attorney
25.1†	Statement of Eligibility of Trustee on Form T-1
99.1†	Form of Letter of Transmittal
99.2†	Form of Notice of Guaranteed Delivery
99.3†	Form of Letter to Clients
99.4†	Form of Letter to Brokers, Dealers, Commercial Banks, Trust Companies and other Nominees

\* Filed herewith.

† Previously filed.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
FOUR TIMES SQUARE  
NEW YORK 10036-6522

TEL: (212) 735-3000  
FAX: (212) 735-2000  
www.skadden.com

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VIENNA

June 10, 2011

DineEquity, Inc.  
450 North Brand Boulevard  
Glendale, California 91203

Re: DineEquity, Inc. and the Guarantors  
Listed on Schedules I & II Hereto  
Registration Statement on Form S-4

Ladies and Gentlemen:

We have acted as special counsel to DineEquity, Inc., a Delaware corporation (the "Issuer"), each of the entities listed on Schedule I hereto (the "DE/TX Guarantors") and each of the entities listed on Schedule II hereto (the "Other Guarantors") and, together with the DE/TX Guarantors, the "Guarantors") in connection with the public offering of up to \$792,750,000 aggregate principal amount of the Issuer's 9.5% Senior Notes due 2018 (the "Exchange Notes"). The Indenture, dated as of October 19, 2010, among the Issuer, the Guarantors and Wells Fargo Bank, National Association, as trustee (the "Trustee," and such indenture, the "Indenture"), provides for the guarantee of the Exchange Notes by the Guarantors (the "Guarantees") to the extent set forth in the Indenture. The Exchange Notes are to be offered (the "Exchange Offer") in exchange for a like principal amount of the issued and outstanding 9.5% Senior Notes due 2018 of the Issuer issued on October 19, 2010 and the guarantees thereof by the Guarantors (the "Original Notes"), as contemplated by the Registration Rights Agreement, dated as of October 19, 2010 (the "Registration Rights Agreement"), by and among the Issuer, the Guarantors and Barclays Capital Inc. and Goldman, Sachs & Co., as the representatives of the initial purchasers of the Original Notes.

This opinion is being furnished in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act of 1933, as amended (the "Securities Act").

In rendering the opinions stated herein, we have examined and relied upon the following:

(a) the registration statement on Form S-4 of the Issuer and the Guarantors relating to the Exchange Notes and the Guarantees to be filed with the Securities and Exchange Commission (the "Commission") under the Securities Act on the date hereof (such registration statement being hereinafter referred to as the "Registration Statement");

(b) an executed copy of the Indenture, including Article X thereof containing the Guarantee obligations of the Guarantors;

(c) an executed copy of the Registration Rights Agreement;

(d) the global certificates evidencing the Original Notes (the "Original Note Certificates");

(e) the form of global certificates evidencing the Exchange Notes included in the Indenture;

(f) a copy of the restated certificate of incorporation of the Issuer, as certified by the Secretary of State of the State of Delaware;

(g) a copy of the amended bylaws of the Issuer, as certified by Bryan R. Adel, Senior Vice President, Legal, General Counsel and Secretary of the Issuer;

(h) copies of the certificates of incorporation or formation, as applicable, of each of the DE/TX Guarantors, each as certified by the Secretary of State of the State of Delaware or the Texas Secretary of State, as applicable;

(i) copies of the bylaws or operating agreements, as applicable, of each of the DE/TX Guarantors, each as certified by the Secretary of such DE/TX Guarantor;

(j) a copy of certain resolutions of the board of directors of the Issuer, adopted August 20, 2010, and a copy of certain resolutions of the Pricing Committee thereof, adopted September 27, 2010 and October 6, 2010, each as certified by Bryan R. Adel, Senior Vice President, Legal, General Counsel and Secretary of the Issuer; and

(k) copies of certain resolutions of the board of directors or other governing bodies, as applicable, of each of the DE/TX Guarantors, adopted October 14, 2010, each as certified by the Secretary of such DE/TX Guarantor.

We have also examined originals or copies, certified or otherwise identified to our satisfaction, of such records of the Issuer and the Guarantors and such agreements, certificates and receipts of public officials, certificates of officers or other representatives of the Issuer, the Guarantors and others, and such other documents as we have deemed necessary or appropriate as a basis for the opinions stated below.

In our examination, we have assumed the genuineness of all signatures, including endorsements, the legal capacity and competency of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as facsimile, electronic, certified or photostatic copies, and the authenticity of the originals of such copies. As to any facts relevant to the opinions stated herein that we did not independently establish or verify, we have relied upon statements and representations of officers and other representatives of the Issuer, the Guarantors and others and of public officials.

We do not express any opinion with respect to the laws of any jurisdiction other than (i) the General Corporation Law of the State of Delaware (the "DGCL"), (ii) the Delaware Limited Liability Company Act (the "DLLCA"), (iii) the Texas Limited Liability Company Law (the "TLLCL") and (iv) the laws of the State of New York, and to the extent that judicial or regulatory orders or decrees or consents, approvals, licenses, authorizations, validations, filings, recordings or registrations with governmental authorities are relevant, to those required under such laws (all of the foregoing being referred to as "Opined on Law"), or as to the effect of any such law (other than Opined on Law) on the opinions stated herein.

To the extent that the opinions expressed herein relate to matters governed by (i) the laws of the State of Florida, we have relied, without independent verification or investigation of any kind, on the opinion of Richman Greer P.A., special counsel to ACM Cards, Inc., a Florida corporation, dated as of the date hereof, which is being filed as Exhibit 5.2 to the Registration Statement (the "Florida Opinion"), (ii) the laws of the State of Kansas, we have relied, without independent verification or investigation of any kind, on the opinion of Seigfreid, Bingham, Levy, Selzer & Gee, P.C., special counsel to each of Applebee's UK, LLC, a Kansas limited liability company, Applebee's Restaurants Kansas LLC, a Kansas limited liability company, Applebee's Restaurants, Inc., a Kansas corporation, and Applebee's Services, Inc., a Kansas corporation, dated as of the date hereof, which is being filed as Exhibit 5.3 to the Registration Statement (the "Kansas Opinion"), (iii) the laws of the State of Ohio, we have relied, without independent verification or investigation of any kind, on the opinion of Bricker & Eckler LLP, special counsel to IHOP TPGC, LLC, an Ohio limited liability company, dated as of the date hereof, which is being filed as Exhibit 5.4 to the Registration Statement (the "Ohio Opinion"), and (iv) the laws of the State of Vermont, we have relied, without independent verification or investigation of any kind, on the opinion of Gravel and Shea, special counsel to each of Applebee's Restaurants Vermont, Inc., a Vermont corporation, and Neighborhood Insurance, Inc., a Vermont corporation, dated as of the date hereof, which is being filed as Exhibit 5.5 to the Registration Statement (the "Vermont Opinion") and, collectively with the

Florida Opinion, the Kansas Opinion and the Ohio Opinion, the "Local Opinions"), and our opinions stated herein are subject to the exceptions, qualifications and assumptions contained in the Local Opinions.

The Indenture, the Exchange Note Certificates (as defined below) and the Guarantees are referred to herein collectively as the "Transaction Documents."

Based upon the foregoing and subject to the limitations, qualifications, exceptions and assumptions stated herein, we are of the opinion that:

1. The issuance of the certificates evidencing the Exchange Notes (the "Exchange Note Certificates") has been duly authorized by all requisite corporate action on the part of the Issuer under the DGCL and, when the Exchange Note Certificates have been duly executed, authenticated, issued and delivered in exchange for the Original Note Certificates in accordance with the terms of the Indenture, the Registration Rights Agreement and the Exchange Offer, the Exchange Note Certificates will constitute valid and binding obligations of the Issuer, enforceable against the Issuer in accordance with their terms under the laws of the State of New York.

2. The Guarantee of each DE/TX Guarantor has been duly authorized by all requisite corporate or limited liability company, as applicable, action on the part of such DE/TX Guarantor under the DGCL, the DLLCA or the TLLCL, as applicable, and when the Exchange Note Certificates have been duly executed, authenticated, issued and delivered in exchange for the Original Note Certificates in accordance with the terms of the Indenture, the Registration Rights Agreement and the Exchange Offer, the Guarantees will constitute valid and binding obligations of the Guarantors, enforceable against the Guarantors in accordance with their terms under the laws of the State of New York.

The opinions stated herein are subject to the following qualifications:

(a) the opinions stated herein are limited by applicable bankruptcy, insolvency, reorganization, moratorium, fraudulent transfer, preference and other similar laws affecting creditors' rights generally, and by general principles of equity (regardless of whether enforcement is sought in equity or at law);

(b) except to the extent expressly stated in the opinions contained herein with respect to the Issuer and the Guarantors, we do not express any opinion with respect to the effect on the opinions stated herein of (i) the compliance or non-compliance of any party to any of the Transaction Documents with any laws, rules or regulations applicable to such party or (ii) the legal status or legal capacity of any such party to any of the Transaction Documents;

(c) except to the extent expressly stated in the opinions contained herein with respect to the Issuer and the Guarantors, we have assumed that each of the Transaction



Documents constitutes the valid and binding obligation of each party to such Transaction Document, enforceable against such party in accordance with its terms;

(d) we have assumed that the operating agreement of each of the DE/TX Guarantors that is a limited liability company is the only agreement of the members of such DE/TX Guarantor as to the affairs of such DE/TX Guarantor and the conduct of its business, and we do not express any opinion with respect to the effect of any other agreement of the members of such DE/TX Guarantor as to the affairs of such DE/TX Guarantor and the conduct of its business;

(e) we do not express any opinion with respect to the enforceability of Section 10.02 of the Indenture to the extent that such section provides that the obligations of the Guarantors are absolute and unconditional irrespective of the enforceability of the Indenture or the Notes or the effect thereof on the opinions herein stated;

(f) we do not express any opinion with respect to the enforceability of the provisions contained in Section 10.07 of the Indenture to the extent that such provisions limit the obligation of the Guarantors under the Guarantees;

(g) in rendering the opinion set forth in paragraph 1 above, we have assumed that the Trustee's certificates of authentication of the Exchange Note Certificates will have been manually signed by one of the Trustee's authorized officers and that the Exchange Note Certificates conform to the form thereof included in the Indenture and examined by us; and

(h) to the extent that any opinion relates to the enforceability of the choice of New York law provision contained in any Transaction Document, the opinions stated herein are rendered solely in reliance upon New York General Obligations Law sections 5-1401 and 5-1402 and are subject to the qualification that such enforceability may be limited by principles of public policy, comity or constitutionality.

In addition, in rendering the foregoing opinions we have assumed that:

(a) the Issuer and the Guarantors have complied and will comply with all aspects of the laws of the jurisdiction of its organization in connection with the transactions contemplated by, and the performance of its obligations under, the Transaction Documents to which the Issuer or the Guarantors, respectively, is a party; and

(b) neither the execution and delivery by the Issuer or the Guarantors of the Transaction Documents to which the Issuer or the Guarantors, respectively, is a party nor the performance by the Issuer or the Guarantors of their respective obligations under the Transaction Documents to which the Issuer or the Guarantors, respectively, is a party: (i) constitutes or will constitute a violation of, or a default under, any lease, indenture, instrument or other agreement to which the Issuer or any of the Guarantors or their respective property is subject, except that we

do not make this assumption with respect to any lease, indenture, instrument or other agreement which has been identified to us by the Issuer as being material to it and which are listed as exhibits in Part II of the Registration Statement, (ii) contravenes or will contravene any order or decree of any governmental authority to which the Issuer or any of the Guarantors or their respective property is subject, (iii) violates or will violate any law, rule or regulation to which the Issuer or any of the Guarantors or their respective property is subject or (iv) requires the consent, approval, licensing or authorization of, or any filing, recording or registration with, any governmental authority under any law, rule or regulation of any jurisdiction.

We hereby consent to the filing of this opinion with the Commission as an exhibit to the Registration Statement. We also hereby consent to the use of our name under the heading "Legal Matters" in the prospectus forming a part of the Registration Statement. In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission promulgated thereunder.

Very truly yours,

/s/ Skadden, Arps, Slate, Meagher & Flom LLP

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**SCHEDULE I**  
**DE/TX GUARANTORS**

Applebee's Enterprises LLC, a Delaware limited liability company  
Applebee's Franchising LLC, a Delaware limited liability company  
Applebee's Holdings II Corp., a Delaware corporation  
Applebee's Holdings, LLC, a Delaware limited liability company  
Applebee's IP LLC, a Delaware limited liability company  
Applebee's International, Inc., a Delaware corporation  
Applebee's Restaurants Mid-Atlantic LLC, a Delaware limited liability company  
Applebee's Restaurants North LLC, a Delaware limited liability company  
Applebee's Restaurants Texas LLC, a Texas limited liability company  
Applebee's Restaurants West LLC, a Delaware limited liability company  
IHOP Franchise Company, LLC, a Delaware limited liability company  
IHOP Franchising, LLC, a Delaware limited liability company  
IHOP Holdings, LLC, a Delaware limited liability company  
IHOP IP, LLC, a Delaware limited liability company  
IHOP Property Leasing, LLC, a Delaware limited liability company  
IHOP Property Leasing II, LLC, a Delaware limited liability company  
IHOP Properties, LLC, a Delaware limited liability company  
IHOP Real Estate, LLC, a Delaware limited liability company  
International House of Pancakes, LLC, a Delaware limited liability company

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**SCHEDULE II  
OTHER GUARANTORS**

ACM Cards, Inc., a Florida corporation

Applebee's UK, LLC, a Kansas limited liability company

Applebee's Restaurants Kansas LLC, a Kansas limited liability company

Applebee's Restaurants, Inc., a Kansas corporation

Applebee's Services, Inc., a Kansas corporation

IHOP TPGC, LLC, an Ohio limited liability company

Applebee's Restaurants Vermont, Inc., a Vermont corporation

Neighborhood Insurance, Inc., a Vermont corporation

[LETTERHEAD OF RICHMAN GREER P.A.]

REPLY TO:  
Miami Office

June 10, 2011

DineEquity, Inc.  
450 North Brand Boulevard  
Glendale, California 91203

Re: \$792,750,000 Aggregate Principal Amount of 9.5% Senior Notes Due 2018

Ladies and Gentlemen:

We have acted as special Florida counsel to ACM Cards, Inc., a Florida corporation (the “Florida Guarantor”), in connection with the public offering of up to \$792,750,000 aggregate principal amount of 9.5% Senior Notes due 2018 (the “Exchange Notes”) by DineEquity, Inc., a Delaware corporation (the “Issuer”). The Indenture, dated as of October 19, 2010, among the Issuer, the Florida Guarantor, each of the entities listed on Schedule I hereto (together with the Florida Guarantor, the “Guarantors”) and Wells Fargo Bank, National Association, as trustee (the “Indenture”), provides for the guarantee of the Exchange Notes by the Guarantors (the “Guarantees”) to the extent set forth in the Indenture. The Exchange Notes are to be offered in exchange for a like principal amount of the issued and outstanding 9.5% Senior Notes due 2018 of the Issuer issued on October 19, 2010 (the “Original Notes”) and the guarantees thereof by the Guarantors, as contemplated by the Registration Rights Agreement, dated as of October 19, 2010, by and among the Issuer, the Guarantors and Barclays Capital Inc. and Goldman, Sachs & Co., as the representatives of the initial purchasers of the Original Notes.

We have not been involved in the preparation of the Registration Statement (as defined below), nor were we involved in the negotiation, preparation or execution of the Indenture or Guarantees contained therein, or any of the related agreements executed or delivered in connection with the Original Notes or the Exchange Notes. We have been retained solely for the purpose of rendering a single opinion pursuant to Florida law with respect to the Florida Guarantor and have not represented it in any other instance.

This opinion is being furnished in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act of 1933, as amended (the "Securities Act").

In rendering the opinion stated herein, we have examined and relied upon the following:

(a) the registration statement on Form S-4 of the Issuer and the Guarantors relating to the Exchange Notes and the Guarantees to be filed with the Securities and Exchange Commission (the "Commission") under the Securities Act on the date hereof (such registration statement being hereinafter referred to as the "Registration Statement");

(b) an executed copy of the Indenture, including Article X thereof containing the Guarantee obligations of the Guarantors;

(c) a copy of the certificate of incorporation of the Florida Guarantor, as certified by the Secretary of State of the State of Florida;

(d) a copy of the bylaws of the Florida guarantor (the "Bylaws"), as certified by Rebecca R. Tilden, Vice President, Secretary and Treasurer of the Florida Guarantor;

(e) copies of certain resolutions of the board of directors of the Florida Guarantor, adopted by unanimous written consent on October 14, 2010, as certified Rebecca R. Tilden, Vice President, Secretary and Treasurer of the Florida Guarantor; and

(f) an executed copy of the Secretary's Certificate of the Florida Guarantor, dated June 10, 2011.

We have also examined originals or copies, certified or otherwise identified to our satisfaction, of such records of the Issuer and the Florida Guarantor and such agreements, certificates and receipts of public officials, certificates of officers or other representatives of the Issuer, the Guarantors and others, and such other documents as we have deemed necessary or appropriate as a basis for the opinions stated below.

In our examination, we have assumed the genuineness of all signatures, including endorsements, the legal capacity and competency of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as facsimile, electronic, certified or photostatic copies, and the authenticity of the originals of such copies. As to any facts relevant to the opinions stated herein that we did not independently establish or verify, we have relied upon statements and representations of officers and other representatives of the Issuer, the Guarantors and others and of public officials.

We do not express any opinion with respect to any federal or state securities law or the laws of any jurisdiction other than the State of Florida.

**RICHMAN GREER, P.A.**

**Miami • West Palm Beach**

Based upon the foregoing and subject to the limitations, qualifications, exceptions and assumptions stated herein, we are of the opinion that the Guarantee of the Florida Guarantor has been issued duly authorized by all requisite corporate action under the Chapter 607, Florida Statutes.

The opinion stated herein is limited by applicable bankruptcy, insolvency, reorganization, moratorium, fraudulent transfer, preference and other similar laws affecting creditors' rights generally, and by general principles of equity (regardless of whether enforcement is sought in equity or at law).

This opinion letter speaks only as of the date hereof, and we assume no obligation to update or supplement this opinion letter if any applicable laws change after the date of this opinion letter or if we become aware after the date of this opinion letter of any facts, whether existing before or arising after the date hereof, that might change the opinions expressed above. It is limited to the matters stated herein, and no opinions may be inferred beyond the matters expressly stated herein. It is being furnished solely for submission to the Commission as an exhibit to the Registration Statement and may not be used, quoted or otherwise referred to for any other purpose without our prior written consent.

We hereby consent to the filing of this opinion with the Commission as an exhibit to the Registration Statement. We also hereby consent to the use of our name under the heading "Legal Matters" in the prospectus forming a part of the Registration Statement. In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission promulgated thereunder. Subject to all qualifications, limitations, exceptions, restrictions and assumptions set forth herein, Skadden, Arps, Slate, Meagher & Flom LLP may rely on this opinion letter as if it were an addressee hereof on this date for the sole purpose of rendering its opinion letter to the Issuer, as filed with the Commission as Exhibit 5.1 to the Registration Statement on the date hereof.

Very truly yours,

/s/ Richman Greer, P.A.

**RICHMAN GREER, P.A.**

**Miami • West Palm Beach**

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REPLY TO:  
Miami Office

Schedule I

Applebee's Enterprises LLC, a Delaware limited liability company  
Applebee's Franchising LLC, a Delaware limited liability company  
Applebee's Holdings II Corp., a Delaware corporation  
Applebee's Holdings, LLC, a Delaware limited liability company  
Applebee's IP LLC, a Delaware limited liability company  
Applebee's International, Inc., a Delaware corporation  
Applebee's Restaurants, Inc., a Kansas corporation  
Applebee's Restaurants Kansas LLC, a Kansas limited liability company  
Applebee's Restaurants Mid-Atlantic LLC, a Delaware limited liability company  
Applebee's Restaurants North LLC, a Delaware limited liability company  
Applebee's Restaurants Texas LLC, a Texas limited liability company  
Applebee's Restaurants West LLC, a Delaware limited liability company  
Applebee's Services, Inc., a Kansas corporation  
Applebee's UK, LLC, a Kansas limited liability company  
Applebee's Restaurants Vermont, Inc., a Vermont corporation  
Neighborhood Insurance, Inc., a Vermont corporation  
IHOP Franchise Company, LLC, a Delaware limited liability company  
IHOP Franchising, LLC, a Delaware limited liability company  
IHOP Holdings, LLC, a Delaware limited liability company  
IHOP IP, LLC, a Delaware limited liability company  
IHOP Property Leasing, LLC, a Delaware limited liability company  
IHOP Property Leasing II, LLC, a Delaware limited liability company  
IHOP Properties, LLC, a Delaware limited liability company  
IHOP Real Estate, LLC, a Delaware limited liability company  
IHOP TPGC, LLC, an Ohio limited liability company  
International House of Pancakes, LLC, a Delaware limited liability company



[LETTERHEAD OF SEIGFREID, BINGHAM, LEVY, SELZER & GEE, P.C.]

Cullin B. Hughes  
chughes@sblsg.com

June 10, 2011

DineEquity, Inc.  
450 North Brand Boulevard  
Glendale, California 91203

Re: Guarantee of Applebee's UK, LLC, a Kansas limited liability company ("**AUK**"), Applebee's Restaurants Kansas LLC, a Kansas limited liability company ("**ARK**"), Applebee's Restaurants Inc., a Kansas corporation ("**ARI**"), and Applebee's Services, Inc., a Kansas corporation ("**ASI**") (AUK, ARK, ARI, and ASI are collectively referred to herein as the "**Kansas Guarantors**"), pursuant to the terms of that certain Indenture dated as of October 19, 2010 (the "**Indenture**"), by and among DineEquity, Inc., as Issuer ("**Issuer**"), each of the Guarantors which are a party thereto (the "**Guarantors**"), and Wells Fargo Bank, National Association, as Trustee.

Ladies and Gentlemen:

We have acted as special counsel to the Kansas Guarantors in connection with the public offering of up to \$792,750,000 aggregate principal amount of the Issuer's 9.5% Senior Notes due 2018 (the "**Exchange Notes**"). The Indenture provides for the guarantee of the Exchange Notes (the "**Guarantee**") by the Guarantors, including the Kansas Guarantors, to the extent set forth in the Indenture. The Exchange Notes are to be offered in exchange for a like principal amount of the issued and outstanding 9.5% Senior Notes due 2018 of the Issuer issued on October 19, 2010 (the "**Original Notes**") and the guarantees thereof by the Guarantors, as contemplated by the Registration Rights Agreement, dated as of October 19, 2010, by and among the Issuer, the Guarantors and Barclays Capital Inc. and Goldman, Sachs & Co., as the representatives of the initial purchasers of the Original Notes.

This opinion is being furnished in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act of 1933, as amended (the "**Securities Act**").

In connection with rendering the opinion expressed herein, we have reviewed and relied upon the following documents (the "**Opinion Documents**"):

(a) the registration statement on Form S-4 of the Issuer and the Guarantors relating to the Exchange Notes and the Guarantees to be filed with the Securities and Exchange Commission (the “**Commission**”) under the Securities Act on the date hereof (such registration statement being hereinafter referred to as the “**Registration Statement**”);

(b) an executed copy of the Indenture, including Article X thereof containing the Guarantee obligations of the Guarantors;

(c) copies of the articles of organization or articles of incorporation, as applicable, of each of the Kansas Guarantors, each as certified by the Secretary of State of the State of Kansas;

(d) copies of the operating agreement, limited liability company agreement or bylaws, as applicable, of each of the Kansas Guarantors, each as certified by the Secretary of such Kansas Guarantor;

(e) a copy of certain resolutions of the sole member of AUK, adopted on October 14, 2010 by written consent of its sole member, as certified by the Secretary of Applebee's International, Inc., a Delaware corporation ("AII"), to be a true, correct and complete copy thereof;

(f) a copy of certain resolutions of the board of directors of AII, adopted on October 14, 2010 by unanimous written consent of its directors, as certified by the Secretary of AII to be a true, correct and complete copy thereof;

(g) a copy of certain resolutions of the board of managers of ARK, adopted on October 14, 2010 by unanimous written consent of its managers, as certified by the Secretary of ARK to be a true, correct and complete copy thereof;

(h) a copy of certain resolutions of the board of directors of ARI, adopted on October 14, 2010 by unanimous written consent of its directors, as certified by the Secretary of ARI to be a true, correct and complete copy thereof;

(i) a copy of certain resolutions of the board of directors of ASI, adopted on October 14, 2010 by unanimous written consent of its directors, as certified by the Secretary of ASI to be a true, correct and complete copy thereof;

(j) an executed copy of the certificate of the Secretary of AII, dated as of the date hereof, including all documents attached thereto relating to AUK; and

(k) an executed copy of the certificate of the Secretary of each of ARK, ARI, and ASI, each dated as of the date hereof, including all documents attached thereto.

We have also examined originals or copies, certified or otherwise identified to our satisfaction, of such records of the Kansas Guarantors and others and such agreements, certificates and receipts of public officials, certificates of officers or other representatives of the Kansas Guarantors and others, and such other documents as we have deemed necessary or appropriate as a basis for the opinion stated below.

In our examination, we have assumed the genuineness of all signatures, including endorsements, the legal capacity and competency of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as facsimile, electronic, certified or photostatic copies, and the authenticity of the originals of such copies. As to any facts relevant to the opinion stated herein that we did not independently establish or verify, we have relied upon statements and representations of officers and other representatives of the Issuer, the Guarantors and others and of public officials.

The opinion expressed herein is subject to the following further qualifications, assumptions, and limitations:

(a) our opinion is limited to the laws of the State of Kansas, including the Kansas General Corporation Code, Kan. Stat. Ann. § 17-6001 *et seq.* (the "KGCC"), and the Kansas Revised Limited Liability Company Act, Kan. Stat. Ann. § 17-7662 *et seq.* (the "KRLCA");

(b) our opinion expressed herein is based solely upon our understanding of the plain language of the Opinion Documents, and we do not assume any responsibility with respect to the effect on the opinion or statements set forth herein of any interpretation that is inconsistent with such understanding; and

(c) we have assumed that the operating agreement or limited liability company agreement, as applicable, of each of the Kansas Guarantors that is a limited liability company is the only agreement of the members of such Kansas Guarantor as to the affairs of such Kansas Guarantor and the conduct of its business, and we do not express any opinion with respect to the effect of any other agreement of the members of such Kansas Guarantor as to the affairs of such Kansas Guarantor or the conduct of its business.

Based upon the foregoing and subject to the limitations, qualifications, exceptions and assumptions stated herein, we are of the opinion that the Guarantee of each Kansas Guarantor has been duly authorized by all requisite corporate or limited liability company action, as applicable, on the part of such Kansas Guarantor under the KGCC or the KRLLCA, as applicable.

This letter constitutes our opinion only and should not be deemed to be a guarantee of the matters set forth herein. The opinion we express herein is limited to the matters specifically addressed by this letter and as of the date hereof. We undertake no obligation, and indeed hereby disclaim any obligation, to update or supplement the opinion expressed herein in response to subsequent changes in any law or any judicial or other decision impacting this opinion or to any future event that affects any of the Opinion Documents.

We hereby consent to the filing of this opinion with the Commission as an exhibit to the Registration Statement. We also hereby consent to the use of our name under the heading "Legal Matters" in the prospectus forming a part of the Registration Statement. In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission promulgated thereunder. Subject to all qualifications, limitations, exceptions, restrictions and

assumptions set forth herein, Skadden, Arps, Slate, Meagher & Flom LLP may rely on this opinion letter as if it were an addressee hereof on this date for the sole purpose of rendering its opinion letter to the Issuer, as filed with the Commission as Exhibit 5.1 to the Registration Statement on the date hereof.

Best regards,

SEIGFREID, BINGHAM, LEVY,  
SELZER & GEE, P.C.

By /s/ Cullin B. Hughes  
Cullin B. Hughes

June 10, 2011

COLUMBUS | CLEVELAND  
CINCINNATI-DAYTON

**BRICKER & ECKLER LLP**

100 South Third Street  
Columbus, Ohio 43215-4291  
MAIN: 614.227.2300  
FAX: 614.227.2390

www.bricker.com  
info@bricker.com

**Stephen Intihar**  
614.227.2376  
sintihar@bricker.com

DineEquity, Inc.  
450 North Brand Boulevard  
Glendale, California 91203

Re: IHOP TPGC, LLC  
Registration Statement on Form S-4

Ladies and Gentlemen:

We have acted as special counsel to IHOP TPGC, LLC, an Ohio limited liability company (the "Ohio Guarantor"), in connection with the public offering of up to \$792,750,000 aggregate principal amount of the 9.5% Senior Notes due 2018 (the "Exchange Notes") by DineEquity, Inc., a Delaware corporation (the "Issuer"), pursuant to that certain Indenture, dated as of October 19, 2010, among the Issuer, the Guarantors, as defined in said Indenture, and Wells Fargo Bank, National Association, as trustee (the "Trustee," and such indenture, the "Indenture"), which provides for the guarantee of the Exchange Notes by the Guarantors, including the Ohio Guarantor (the "Guarantees"), to the extent set forth in the Indenture.

We understand that this opinion is being furnished to comply with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act of 1933, as amended (the "Securities Act"). In rendering the opinions stated herein, we have examined and relied upon the following:

- (a) the registration statement on Form S-4 of the Issuer and the Guarantors relating to the Exchange Notes and the Guarantees to be filed with the Securities and Exchange Commission (the "Commission") under the Securities Act on the date hereof (such registration statement being hereinafter referred to as the "Registration Statement");
- (b) an executed copy of the Indenture, including Article X thereof containing the Guarantee obligations of the Ohio Guarantor;
- (c) an executed copy of the Manager's Certificate of IHOP TPGC, LLC, dated June 10, 2011, containing the following as exhibits thereto:
  - (i) the Articles of Organization of the Ohio Guarantor filed with the Ohio Secretary of State on April 15, 2009, as certified by the Secretary of State of the State of Ohio as of April 5, 2011;

DineEquity, Inc.  
June 10, 2011  
Page 2

- (ii) the Operating Agreement of the Ohio Guarantor, dated as of April 15, 2009 (the "Operating Agreement");
- (iii) the Unanimous Written Consent of the Board of Managers of the Ohio Guarantor, dated October 14, 2010; and
- (iv) A certificate of full force and effect issued by the Ohio Secretary of State dated April 4, 2011, and a bringdown verification thereof, dated June 9, 2011.

We have also examined such written statutes of the State of Ohio and such written regulations thereunder and such reported orders, judgments or decrees of courts as we have deemed necessary for purposes of this letter.

In our examination, we have assumed the genuineness of all signatures, the legal capacity and competency of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as facsimile, electronic, certified or photostatic copies, and the authenticity of the originals of such copies. We have relied on representation made in the documents referred to above as to various questions of fact material to the matters set forth below, and we have not assumed any responsibility for making any independent investigation or verification of any factual matter stated in or represented by any of the foregoing documents or any other factual matter.

In issuing this letter, we have acted only as members of the bar in the State of Ohio. We do not express any opinion with respect to the laws of any jurisdiction other than the State of Ohio.

Based upon the foregoing and subject to the limitations, qualifications, exceptions and assumptions stated herein, we are of the opinion that the Guarantee of the Ohio Guarantor has been duly authorized by all requisite limited liability company action on the part of Ohio Guarantor.

The opinion stated herein is limited by applicable bankruptcy, insolvency, reorganization, moratorium, fraudulent transfer, preference and other similar laws affecting creditors' rights generally, and by general principles of equity (regardless of whether enforcement is sought in equity or at law).

In addition, in rendering the foregoing opinions we have assumed that the Operating Agreement is the only agreement of the members of Ohio Guarantor as to the affairs of Ohio Guarantor and the conduct of its business, and we do not express any opinion with respect to the effect of any other agreement of the members of Ohio Guarantor as to the affairs of Ohio Guarantor and the conduct of its business.

DineEquity, Inc.  
June 10, 2011  
Page 3

Please be further advised that this letter addresses only those laws that an Ohio lawyer exercising customary professional diligence would reasonably be expected to recognize as being applicable to the entities, transactions and agreements addressed herein. The matters that are addressed in this letter, the meaning of the language used and the scope of work performed are based upon the customary practice of lawyers who regularly give, and lawyers who regularly advise opinion recipients regarding, opinions of the kinds set forth herein.

Our opinions and representations contained herein are rendered only as of the date hereof, and we undertake no obligation to update this letter or the opinions and representations contained herein after the date hereof. This opinions and representations contained in this letter only constitute our professional judgment as to the matters set forth herein, and should not be considered to be a guarantee of any particular result.

We hereby consent to the filing of this opinion with the Commission as an exhibit to the Registration Statement. In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission promulgated thereunder. Subject to all qualifications, limitations, exceptions, restrictions and assumptions set forth herein, Skadden, Arps, Slate, Meagher & Flom LLP may rely on this opinion letter as if it were an addressee hereof on this date for the sole purpose of rendering its opinion letter to the Issuer, as filed with the Commission as Exhibit 5.1 to the Registration Statement on the date hereof.

BRICKER & ECKLER LLP

/s/ Stephen Intihar  
Stephen Intihar



## [LETTERHEAD OF GRAVEL AND SHEA]

June 10, 2011

DineEquity, Inc.  
450 North Brand Boulevard  
Glendale, California 91203

Re: \$792,750,000 Aggregate Principal Amount of 9.5% Senior Notes Due 2018

Ladies and Gentlemen:

We have acted as special Vermont counsel to Applebee's Restaurants Vermont, Inc., a Vermont corporation, and Neighborhood Insurance, Inc., a Vermont corporation (together, the "Vermont Guarantors"), in connection with the public offering of up to \$792,750,000 aggregate principal amount of 9.5% Senior Notes due 2018 (the "Exchange Notes") by DineEquity, Inc., a Delaware corporation (the "Issuer"). The Indenture, dated as of October 19, 2010, among the Issuer, the Vermont Guarantors, each of the entities listed on Schedule I hereto (together with the Vermont Guarantors, the "Guarantors") and Wells Fargo Bank, National Association, as trustee (the "Indenture"), provides for the guarantee of the Exchange Notes by the Guarantors (the "Guarantees") to the extent set forth in the Indenture. The Exchange Notes are to be offered in exchange for a like principal amount of the issued and outstanding 9.5% Senior Notes due 2018 of the Issuer issued on October 19, 2010 (the "Original Notes") and the guarantees thereof by the Guarantors, as contemplated by the Registration Rights Agreement, dated as of October 19, 2010, by and among the Issuer, the Guarantors and Barclays Capital Inc. and Goldman, Sachs & Co., as the representatives of the initial purchasers of the Original Notes.

We have not been involved in the preparation of the Registration Statement (as defined below), nor were we involved in the negotiation, preparation or execution of the Indenture or Guarantees contained therein, or any of the related agreements executed or delivered in connection with the Original Notes or the Exchange Notes. We have been retained solely for the purpose of rendering a single opinion pursuant to Vermont law with respect to the Vermont Guarantors and have not represented the Vermont Guarantors in any other instance.

This opinion is being furnished in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act of 1933, as amended (the "Securities Act"). In rendering the opinion stated herein, we have examined and relied upon the following:

- (a) the registration statement on Form S-4 of the Issuer and the Guarantors relating to the Exchange Notes and the Guarantees filed with the Securities and Exchange Commission (the "Commission") on April 15, 2011, as amended by Amendment No. 1 thereto filed with the Commission on May 20, 2011, and as further amended by Amendment No. 2 thereto to be filed with the Commission on the date hereof under the Securities Act (such registration statement, as amended, being hereinafter referred to as the "Registration Statement");
- (b) an executed copy of the Indenture, including Article X thereof containing the Guarantee obligations of the Guarantors;
- (c) copies of the articles of incorporation of each of the Vermont Guarantors, each as certified by the Secretary of State of the State of Vermont;

- (d) copies of the bylaws of each of the Vermont Guarantors, each as certified by the Secretary of such Vermont Guarantor;
- (e) copies of certain resolutions of the board of directors of each of the Vermont Guarantors, adopted by unanimous written consent on October 14, 2010, each as certified by the Secretary of such Vermont Guarantor; and
- (f) an executed copy of the certificate of the Secretary of each of the Vermont Guarantors, each dated as of the date hereof (the "Secretary's Certificates").

We have also examined originals or copies, certified or otherwise identified to our satisfaction, of such records of the Issuer and the Vermont Guarantors and such agreements, certificates and receipts of public officials, certificates of officers or other representatives of the Issuer, the Guarantors and others, and such other documents as we have deemed necessary or appropriate as a basis for the opinion stated below.

In our examination, we have assumed the genuineness of all signatures, including endorsements, the legal capacity and competency of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as facsimile, electronic, certified or photostatic copies, and the authenticity of the originals of such copies. As to any facts relevant to the opinion stated herein that we did not independently establish or verify, we have relied upon statements and representations of officers and other representatives of the Issuer, the Guarantors and others and of public officials.

In rendering the opinion expressed herein, we have, with your express permission, and without independent verification or investigation, assumed that all information contained in the Secretary's Certificates, including the exhibits thereto, is accurate and complete as of the date therein stated and have relied upon the certifications made therein without independent investigation.

We do not express any opinion with respect to the laws of any jurisdiction other than the Vermont Business Corporation Act (the "VBCA"), which shall include the statutory provisions contained therein and the reported judicial decisions interpreting the VBCA. We express no opinion herein as to any other laws, statutes, ordinances, cases, orders, decisions, rules or regulations.

Based upon the foregoing and subject to the limitations, qualifications, exceptions and assumptions stated herein, we are of the opinion that the Guarantee of each Vermont Guarantor has been duly authorized by all requisite corporate action on the part of such Vermont Guarantor under the VBCA.

The opinion stated herein is limited by applicable bankruptcy, insolvency, reorganization, moratorium, fraudulent transfer, preference and other similar laws affecting creditors' rights generally, the exercise of judicial discretion, and by general principles of equity (regardless of whether enforcement is sought in equity or at law).

This opinion is expressed as of the date hereof, and we disclaim any undertaking to advise you of any subsequent changes of the facts stated or assumed herein or any subsequent changes in applicable law, and we have assumed that at no future time would any such subsequent changes of fact or law affect adversely our ability to render at such time an opinion containing the same legal conclusions set forth herein and subject only to such (or fewer) assumptions, limitations and qualifications as are contained herein.

We hereby consent to the filing of this opinion with the Commission as an exhibit to the Registration Statement. We also hereby consent to the use of our name under the heading "Legal Matters" in the prospectus forming a part of the Registration Statement. In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission promulgated thereunder. Subject to all qualifications, limitations, exceptions, restrictions and assumptions set forth herein, Skadden, Arps, Slate, Meagher & Flom LLP may rely on this opinion letter as if it were an addressee hereof on this date for the sole purpose of rendering its opinion letter to the Issuer, as filed with the Commission as Exhibit 5.1 to the Registration Statement on the date hereof.

Very truly yours,

/s/ Gravel and Shea

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**SCHEDULE I  
OTHER GUARANTORS**

ACM Cards, Inc., a Florida corporation  
Applebee's Enterprises LLC, a Delaware limited liability company  
Applebee's Franchising LLC, a Delaware limited liability company  
Applebee's Holdings II Corp. , a Delaware corporation  
Applebee's Holdings, LLC, a Delaware limited liability company  
Applebee's IP LLC, a Delaware limited liability company  
Applebee's International, Inc., a Delaware corporation  
Applebee's Restaurants, Inc., a Kansas corporation  
Applebee's Restaurants Kansas LLC, a Kansas limited liability company  
Applebee's Restaurants Mid-Atlantic LLC, a Delaware limited liability company  
Applebee's Restaurants North LLC, a Delaware limited liability company  
Applebee's Restaurants Texas LLC, a Texas limited liability company  
Applebee's Restaurants West LLC, a Delaware limited liability company  
Applebee's Services, Inc., a Kansas corporation  
Applebee's UK, LLC, a Kansas limited liability company  
IHOP Franchise Company, LLC, a Delaware limited liability company  
IHOP Franchising, LLC, a Delaware limited liability company  
IHOP Holdings, LLC, a Delaware limited liability company  
IHOP IP, LLC, a Delaware limited liability company  
IHOP Property Leasing, LLC, a Delaware limited liability company  
IHOP Property Leasing II, LLC, a Delaware limited liability company  
IHOP Properties, LLC, a Delaware limited liability company  
IHOP Real Estate, LLC, a Delaware limited liability company  
IHOP TPGC, LLC, an Ohio limited liability company  
International House of Pancakes, LLC, a Delaware limited liability company

**Consent of Independent Registered Public Accounting Firm**

We consent to the reference to our firm under the caption "Experts" in Amendment No. 2 to the Registration Statement (Form S-4 No. 333-173549) and related Prospectus of DineEquity, Inc. for the offer to exchange up to \$792,750,000 aggregate outstanding principal amount of its 9.5% Senior Notes due 2018 and to the incorporation by reference therein of our reports dated March 3, 2011, with respect to the consolidated financial statements of DineEquity, Inc., and the effectiveness of internal control over financial reporting of DineEquity, Inc., included in its Annual Report (Form 10-K) for the year ended December 31, 2010, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

June 10, 2011

Los Angeles, California