

ATTN: Mr. Ryan Rohn  
United States Securities and  
Exchange Commission  
100 F Street NE  
Washington, D.C. 20549

**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**

April 13, 2009

Dear Mr. Rohn:

Based on our conversation, thank you for extending our time to forward to you our written response to the comment letter dated April 3, 2009. We will file our response via EDGAR no later than May 1, 2009.

Thank you again for your courtesy and cooperation in this matter.

Sincerely,

/s/ Gregory Calvin

Gregory Calvin  
Vice President, Corporate Controller  
DineEquity, Inc.

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